

ABOUT WITH FRIENDS

England & Wales · Charity number 1164119

Details

Other names	AWF
Status	Registered
Legal form	CIO
Registered	2015-10-26
Register	View on the Charity Commission register

Contact

Address	About With Friends 22d Holt Road Cromer NR27 9JW
Phone	01263515230
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Website	www.aboutwithfriends.co.uk

Activities

Objects: THE PROVISION IN THE INTEREST OF SOCIAL WELFARE OF SUPPORTED OPPORTUNITIES FOR RECREATION, COMMUNITY PARTICIPATION, LIFE AND WORK SKILLS AND SUPPORTED LIVING DEVELOPMENT FOR CHILDREN, YOUNG PEOPLE AND ADULTS, KNOWN AS MEMBERS, IN THE NORFOLK AREA, WHO ARE IN NEED OF SUCH FACILITIES BY REASON OF THEIR DISABLEMENT DUE TO THEIR LEARNING DISABILITIES, WITH THE OBJECT OF IMPROVING THEIR CONDITIONS IN LIFE.

Activities: Supporting people with learning disabilities

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities

Geography

- Norfolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,660,052	£2,601,045	£965,969	68
2024-03-31	£2,362,654	£2,264,753	£906,962	68
2023-03-31	£1,991,339	£1,912,786	£809,061	64
2022-03-31	£1,696,142	£1,540,647	£730,508	62
2021-03-31	£1,392,407	£1,225,838	£575,013	46

Trustees

Name	Role	Appointed
James Claxton	Chair	2021-09-18
Barbara Lloyd-Smith		2021-09-18
Clare Walton		2024-12-14
Suzanne Savory		2020-09-18
Tracey Edwards		2021-09-18
Tristan Johnson		2023-03-14

ABOUT WITH FRIENDS

England & Wales - Charity number 1164119

Accounts

About With Friends
Consolidated Financial Statements
For the year ended 31 March 2025

Charity Number 1164119

About With Friends

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Year ended 31 March 2025

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About With Friends

Trustees' Annual Report

Year ended 31 March 2025

The Trustees present their report and audited consolidated financial statements of the charity and group for the year end 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Reference and Administrative Details

Registered charity name About With Friends

Charity registration number 1164119

Principal office and registered office Unit 22D
Holt Road
Cromer
NR27 9JW
Norfolk

The trustees

The trustees who served during the year and at the date of approval were as follows:

J Claxton (Chair)
S Savory (Treasurer)
B Lloyd-Smith
T Edwards
T Johnson
C Walton (Appointed 14 December 2024)

Member (service user) trustees G Pegg
D Goss

Chief executive S Harwood

Key management personnel H Dalton-Hare BEM (Executive Director)
J Moses (Operations Director)
D Register (Finance Manager)

Auditor Lovewell Blake LLP
Chartered Accountants & Statutory Auditor
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

Bankers Co-operative Bank Plc
P O Box 250
Delf House
Skelmersdale
WN8 6WT

About With Friends

Trustees' Annual Report (continued)

Year ended 31 March 2025

Objectives and activities

The Aims of About with Friends are as follows:

- Support members (service users) in making real **friendships**.
- Provide real **work** opportunities for our members.
- Provide members with real **choice** to the skills they develop.
- Support people to live **independently** in their own homes.
- Provide a range of fun planned activities which allow families/carers **respite**.
- **Listen** to feedback from members and families and respond.
- **Integrate** individuals with complex needs into the About with Friends family.
- Value our staff, Trustees and **volunteers**.

The Objectives of About with Friends are as follows:

- Support and encourage every member to grow in knowledge, ability and skill.
- Encourage independence and individual accountability for every member.
- Ensure all members have fun, gain satisfaction from their activities and enjoy life.
- Ensure every member can achieve, feels valued and is part of the team.
- Widen members experiences, expectations and horizons.
- Respond to members needs by actively listening and avoiding assumptions.
- Be realistic to potential possibilities and achievement.
- Develop opportunities for members to build and sustain strong friendships and good working relationships.
- Provide real work opportunities for all members wishing to learn and participate.
- Support freedom of choice and equal opportunities for everyone at AWF (About With Friends).
- Fully involve members in the choices made and the running of their activities.
- Work within the community and alongside other agencies.
- Ensure that all staff, volunteers and trustees are sufficiently trained and knowledgeable to meet the needs of both members and organisation as a whole.

Activities for achieving objectives

The Charity creates opportunities and support for people with learning disabilities to live the life they choose.

August 2023 – we purchased 22 Holt Road – to make AWF more secure for the long term future, where we already rented 4 units, and became landlords for the other 2 businesses on the site. It does now mean we are no longer vulnerable to being given notice on these 4 units and there would be no other site in Cromer where we could site all 4 units together. It also means we can apply for capital monies to improve the site whereas before no funder would give us money to improve a landlords premises.

Longer term plan, to take over the 2 units used by other businesses and get capital grants to convert them, make them fully accessible for our Bespoke members who often have complex needs.

May 2024 we opened our doors to a new Bistro and tearooms set in the peaceful and idyllic setting of North Lodge Park Cromer, both offering great new environments and learning opportunities for our members.

Work Skills Programme

The Work Skills programme supports members to develop a range of skills in real working environments as well as developing an understanding of the responsibilities, culture and ethos of work. Members are supported by a team of cooks, gardeners, community workers, carpenters, retail and production staff. Work activity includes, working in the tearooms the Bistro running the canteen at NNDC and the community shop, catering for corporate and private events, upcycling furniture, making fabulous craft items, linking with local business, production/woodwork, IT and media, hair and beauty projects, life skills service and other work that benefits the community. We are constantly looking for new opportunities to meet member's wishes.

We were given a trial contract with NNDC to set up and run the staff restaurant back in 2021. After a very successful first year at NNDC we were invited to tender for a three year contract to run the staff restaurant five days weekly. Due to the hard work and dedication of both members and staff in 2024 we were successfully granted the contract a further year, we have successfully completed four years with amazingly positive feedback from the council and their staffing team. This is a huge achievement and the members are extremely proud to be working in partnership with the local council and thrive within the setting. It has aided us in teaching members a high level of customer service alongside working within a real work environment that has been awarded due to their fantastic efforts.

I just wanted to say thank you for all your help and support over the last few years in terms of all the catering requests etc. You have all done an amazing job and the charity plays and extraordinary role in giving so many young people the attention, skills and knowledge they need to better enhance their lives. You have so much patience and that is admirable.

The Workskills service continued to grow in numbers and the range of skills on offer.

- Hair and beauty salon with PPE measures in place – giving members a chance to learn about hygiene, looking good and looking after yourself. Lots of new skills are developed.
- We have hugely enlarged and updated our IT and media room – making it more soundproof and more self-contained.
- Life skills is based where the old offices were - It has been set up as a real home environment enabling our members to learn real life skills to promote their independence in the future relevant to their ability.
- Catering continues to provide service to many events throughout the year and they also provide many sweet treats to the tearooms working closely altogether throughout the services.

About With Friends

Trustees' Annual Report (continued)

Year ended 31 March 2025

Activities for achieving objectives (continued)

Bistro/Tearooms

May 2024 we opened a new Bistro and tearooms situated in North Lodge Park Cromer; our members are fully involved in both the kitchen and front of house. Monday – Saturday the tea rooms offer homemade cakes and refreshments and is run by our members and staff; Monday – Wednesday the Bistro provides a lunch menu and is run by our members and staff. We are so happy with the success of this new venture, our members have exceeded expectations within the setting, social skills and customer service has been impeccable and every day our members are learning new skills in a real working kitchen.

Thursday – Sundays the Bistro is then open from 12pm – 10pm run by our head chef and front of house staff member, two of our members have been successful and have paid employment in the Bistro, learning new skills and building confidence within a workplace setting, this is a huge achievement and fulfils our charity dream to get our most able members into paid employment. We hope to employ more of our members throughout the year.

I just want to give a big Thankyou to all the staff who run and work at the Bistro, Ten of us visited on Thurs 8th Aug in the evening and it was superb from start to finish. From the ease of booking, venue appearance and cleanliness, the amazing staff and quality/presentation of food, thank you for all that you do

Café/Gardening

Due to pressures place on the charity by the government increase of National Insurance and minimum wage we had to take the decision to close our doors of the community café and gardening service end of March 2025 after 10 years of service. This was not an easy decision made as we know that the services have played a valuable part enabling our members to gain the skills learnt of the years.

The Hollies – Respite House

The Hollies, a family feel 5 bedroomed house where we offer respite breaks providing the highest quality venue, personalised care, a person centred experience supported by our experienced, committed team. Staying true to our ethos, when not being used for respite, the Hollies is managed by our members to also be a successful Airbnb welcoming guests from across the country and beyond. We have a fully accessible downstairs bedroom with wet room and hoisting throughout. This will be the only accessible respite or holiday rental in North Norfolk. Respite has grown in numbers over the last year, we have provided both leisure respite for our members and parental respite for our members.

Respite holidays – for adult social members

We provide a wide range of respite breaks – from weekends, to midweek and longer residential breaks. Members are fully involved in choosing the menu of breaks and enjoy holidays away with their peers. We seek accommodation to meet the needs of our members and their differing interests. These breaks are crucially important to our members and their families and allows real respite and planned time away. We have successfully accommodated 14 respite holidays from April 2024 – March 2025 inclusive of Disneyland Paris/Blackpool/Hall farm cottages and more!

As I didn't see you on Friday, I just wanted to pass on our sincere thanks to yourself and all your staff members for J's respite break at Nancy Oldfield - he had a marvellous, fun packed time and this also enabled us to have a break away ourselves. Thank you again for organising so many fun-filled holidays for our youngsters it really is greatly appreciated and makes a huge difference to us as a family, J is really looking forward to the Chessington break

Adult Social and Leisure Respite Programme for members aged 18 – 80 (oldest member currently)

A wide ranging programme of activities, sports, arts, music, wellbeing sessions and outings, held mainly evenings and weekends enables members to make lasting friendships and undertake leisure activities with their peers. Members are consulted regarding what Highlights usually include;

- Bowling, live music, swimming, a range of sports, boating, festivals, pub nights, and the zoo
- Residential / respite / holidays delivered
- Early delivery of the residential / respite / holiday brochure allowing families/carers the maximum time to plan their own respite breaks and take advantage of cheap deals

Thank you for all yours and the team's hard work over the last year. K really loves her leisure activities and we just want you to know that we appreciate all you do.

About With Friends

Trustees' Annual Report (continued)

Year ended 31 March 2025

Children Service for children and young people with disabilities ages 9 – 18th birthday.

Numbers of children enjoying our Children's service remained low with changes in the ways that families accessed respite.

Families now have budgets, but the most usual amount we come across is £500 per year, a very small amount when purchasing services for a child with additional, and often complex needs. The threshold had changed, with more able children often receiving no budget and some high need children choosing to have their respite in their specialist schools.

April 2024 we made the decision to 'park' the children's service we felt this was necessary for the sustainability of the organisation, given the financial losses we have endured and continued to suffer, through low numbers, having committed staffing, necessary training provision to staff, a share of our core costs and marketing.

Following our initial meeting with shortbreaks, we had hoped our partnership with Short Breaks would have provided substantially with more input and referrals. Despite our passion for providing service to young people, without referrals, we simply cannot run an effective service. Our last session with the youth members took place in December 2024.

Bespoke service

The programme provides tailored support and development for members with complex needs and learning disabilities who are not in education, employment and/or training of any sort. The programme is person centred and inclusive, developed with positive input from families and professionals. Each individual has their own aims and targets and a well-trained and enthusiastic staff team who form great relationships with those they are working with. Individual timetables are carefully managed, allowing each member to develop at their own pace, listening and responding to their needs at all times and encouraging them to be part of planning their own services. During the last year the Bespoke Service has again shown growth offering services to 13 members and welcoming new members with complex needs all with their own bespoke package of activity and the aim for many of these members is to move on to our Workskills programme. Bespoke has two units allowing our members further space and room for growth, and this has made all the difference. Bespoke service along with other services holds a waiting list.

Highlights centre on the achievements of members including;

- Two members moving into the Workskills programme having built skills and confidence in Bespoke.
- Others spending parts of their day in the Workskills area with increased confidence and tolerance of others.
- Working in partnership with other professionals to support members in their needs, physical and mental health.
- Working closely with members to build their confidence and social skills ensuring they are all an integral part of the community.

A man came up to Louise in Bespoke while trampolining saying he had seen them there before and what an amazing job they do with our members he also mentioned D S-S sign of the week and that he watches them every week and thinks it's amazing

Supported Living and Outreach

February 2025 we appointed a new Registered Manager Martin Higgins and Outreach Manager Tabitha Bohan; and have extended our work offering a variety of services to 22 people. This service has also built up a very skilled and enthusiastic team who deliver this work. The Supported Living and Outreach Service enables members to live as independently as possible and to be part of the local community. Members are supported in their own homes with domestic tasks, budgeting, banking, medical and other appointments and healthy living. Community Outreach is delivered from people's own homes and helps individuals get out to do a range of chosen tasks and activities. In our first CQC inspection we achieved 'good' across all areas ongoing working person centred support plans and risk-assessments.

- Members growing in confidence and aspirations.
- Members getting voluntary placements, being confident in their community and using its resources.
- Members developing skills so that their service hours can be reduced.
- Measurable outcomes for each individual including cooking, maintaining hygiene and health, healthy eating, budgeting, independence skills, maintaining the home and accessing the community.

Public Benefit

The Trustees confirm that they have had due regard to the Charity Commission's guidance regarding public benefit when planning activities for the year.

About with Friends addresses some of the barriers people with a learning disability face to be included as full members of the community by providing a range of high quality services that enable members to access and engage in the wider community. Volunteers come from local community and support AWF in a variety of ways.

Members are fully integrated into community life, and as well as being service users, actually become supported to give service to others in need. Members are provided opportunities to take part in various interests and activities. Members make friends; develop relationships and new skills and each service is designed to maximise opportunities for members to have a fulfilling life as a valued and equal member of the community.

Our partnership working with local schools continues and has offered placements, work experience, and regular days to children and young people, whilst young adults on long college holidays have been able to purchase work experience days on our Workskills programme.

AWF successfully held last year's AGM locally. This was later in the year and was combined with our members Christmas party. 150 members and their families attended. It was hosted by the trustees, members and the CEO and strategic group.

The charity works hard to provide real working opportunities for members and most other planned events for the year were summer parties, events with members and their families – looking at 'relationships' and housing for the future. Our Christmas members lunch and Christmas party are always a firm favourite.

Production – continues to make a wide range of garden and craft items and upcycling of donated furniture and small items. We make a lot of seasonal goods, and the production line is always busy. We have fantastic items being sold in our shop and café with new ranges developed by members and their interests coming up all the time.

About With Friends

Trustees' Annual Report (continued)

Year ended 31 March 2025

Public Benefit (continued)

AWF Community Shop is always a popular choice with our members and now sells many upcycled furniture, homemade candles from our production and even T-shirts/tea towels printed by our members. Our members will make various items whilst in the shop when welcoming in the local community.

Bistro and Tearooms has already become a local favourite for many in the community whether it's a morning coffee meet up, quiet afternoons with a book or weekend lunch or evening meal with friends, the kind of place memories are made. We have supported local events and provide a cozy space for gatherings and always make people welcome, our staff and members already know the regulars by name that's what makes the place a true part of the community.

Achievements and performance

Members remain involved at every possible stage in the running of About with Friends. Their views are important and are listened to, and ongoing development of the Charity is to meet their needs and wishes.

During 2024/2025 the Charity successfully fulfilled all its commitments both financially and to members in order to deliver the best possible outcomes. We continue to work to best value and by sharing of resources between our various services can make every penny count.

Staff training is important in ensuring the Charity meets the needs of its members and a rolling training programme for staff to develop the skills required to meet the ever-changing needs of members is in place. Staff enjoy their training and as an organisation we are committed to it, even providing some delicious refreshments when staff stay on late. New staff on our Outreach service continue to complete the Care Certificate (a set of standards that focus on working in a person-centred way) Our HR Manager Laura is trained to deliver Adult Safeguarding, well being and Manual handling. Liam is trained in delivering PBS Manual handling which has become mandatory for NCC contracts, we also have 2 trained signalong trainers Sam and Beth that are delivering foundation signalong training to our staffing team to enable communication to be smoother between some of our members and staff.

Our Operations Director is NEBOSH trained and Catering manager is IOSH trained as suggested by Health and Safety – and leads on everything Health and Safety wise with a named Trustee James Claxton leading on Health and Safety also.

As an organisation building a reputation for high quality services we are delighted to have achieved 'GOOD' reports for all, and outstanding for responsiveness in our inspection in September 2023. We speak regularly to CQC and follow all advice. We embrace CQC standards right through all our services to ensure that we have a high quality standard being adhered to.

Policies remain regularly reviewed by Team and Trustees with updating as needed to meet changing regulation or governance. We currently have 80 policies within AWF. We continue with 'Safer Recruitment' processes for the application and selection of staff and volunteers, ensuring that AWF members' safety and welfare are central at every stage of the recruitment process. We also welcome our member to again be part of the interview panel.

Our regular 'open days' for recruitment of new staff and volunteers remain very popular. These happen in a daytime when our services are active and participants are shown around our various activities and get a chance to talk to members, see our resources and ask lots of questions from the staff accompanying them. This method of recruitment has enabled us to meet our staffing needs and also build up a good bank of staff who want to work 'as and when'.

About With Friends

Trustees' Annual Report (continued)

Year ended 31 March 2025

Financial review

Income for the year amounted to £2,660,052 (2024: £2,362,654) and after deducting expenditure of £2,601,045 (2024: £2,264,753) the net income for the year amounted to £59,007 (2024: £97,901).

Reserves policy

Due to the unpredictable nature of charitable income, it is the Trustees' intention to hold an unrestricted reserve of a minimum of six months projected running costs. This currently amounts to £1,282,000.

Total reserves as at 31 March 2025 were £956,969, including £1,700 of restricted funds. Free reserves, represented by net current assets within the unrestricted fund, amounted to £143,431 at 31 March 2025 which covers less than two months running costs.

It will therefore be the trustees aim to continue to build reserves to the required level over a reasonable period of time.

Principal funding sources

The majority of the charity's income comes from local authorities in the form of service payments.

Plans for the future

The charity's business plan identifies the potential for the continual development in service provision over the next 12 months for all service areas.

- Critical ongoing financial cuts from Central Government to NCC and thus budgets of our members, and the cutting of service to our members has been an issue, but I believe we have offered service to more individuals, and our income streams have held up.
- Members are losing additional money as again their Minimum Income Guarantee drops (MIG), and they have to pay money from their benefits for their service - this was a real issue for families and they have been pro-active in complaining about this loss of income. There is concern that members will take less service when it is personally costing them, but they will still need the service on offer.
- The Community Shop, Bistro, and Tearooms continue to embed into the community and look for ways to increase usage and partnerships.
- More co-production work – involving members. Working with specialists and developing a five year plan for AWF to be more informed and to reduce our carbon footprint and working towards becoming carbon neutral mitigating many effects of global change.
- Retail and customer service opportunities will continue to develop as our production lines become more commercially robust and varied. We are always on the look out for good craft material that can be recycled and upcycled.
- Backroom systems remain robust; GDPR processes are working well. The NHS toolkit is completed annually and regular scheduled audits take place, along with adhoc audits; to date 83 audits have taken place to identify if there is any support or changes needed within a service. During this period most services have become paperless, we use online databases for HR, staff forms required for their roles and members files/daily notes all keeping in line with GDPR. All management and outreach staff are issued smart phones
- Pro forms database now being utilised in more areas of the management team and amongst the staff team which leads us to all services becoming paper free.
- Phone system working well and linking all services and buildings, we have linked all our phones and internet systems with Premier Links who are our external IT; they are a local company which enables any problems to be dealt with hands on.
- Server recently upgraded – has more capacity and working well. Has good encryption and has remained secure. This now gives greater capability for remote working which will be useful for any further lockdowns.
- Business continuity remains in place for the Charity and a separate Outreach Continuity plan, both of which are shared with the staffing team. we also hold a Risk Register for the Charity – Continuity plans and Risk Register is reviewed and updated where necessary annually.

Structure, governance and management

History / Governing document

About with Friends was founded in 2002 and constituted as a registered charity in 2003. On 1 April 2016, after a successful application, About With Friends became a Charitable Incorporated Organisation.

About With Friends

Trustees' Annual Report (continued)

Year ended 31 March 2025

Recruitment and appointment of Trustees

The trustees of About with Friends have the overall responsibility for the governance and strategic direction of the Charity. Trustees are elected to the Board at the AGM and stand for three years. If a Trustee leaves before the end of their term, a replacement Trustee is co-opted. The current Trustee Board consists of three officers, (Chair, Deputy Chair and Treasurer) and five other Trustees. Two 'member Trustees' also attend Trustee meetings although they are not full Trustees registered with the Charity Commission. Trustees meet every eight weeks to review strategy and set implementation plans and budgets. Sub-groups may be called prior to meetings if needed and make recommendations to the Trustee Board. The Chair, Treasurer and CEO set the next agenda and review financial information. The Trustees hold an Annual General Meeting to which membership, their families, and professionals are invited.

Trustee induction and training

New Trustees are regularly recruited based on the skills and expertise needed by the Charity. All are given a welcome pack with everything from the constitution, consent forms, codes of conduct, trustee guidelines, charity organogram and meeting dates for the year.

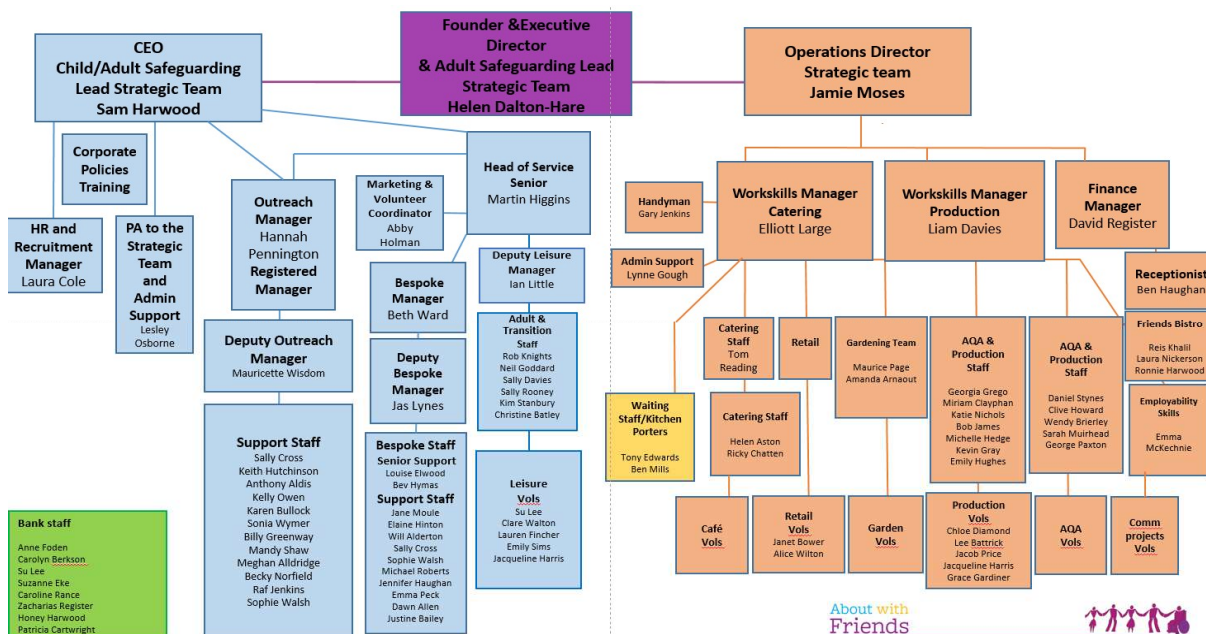
Risk management

The trustees board is responsible for the management of the risks faced by the Charity. A risk management strategy is in place and has been ratified by the trustees. All areas of potential risk are fully discussed at trustees' meetings and systems and procedures are established to manage those risks. Systems, controls and procedures include strategic planning, budgeting, governance structure and lines of reporting, formal written policies (regularly reviewed and added to), hierarchical authorisation and approval levels, and formal agendas and minute taking for trustees' meetings.

Organisational structure

The Charity is managed by the Chief Executive Officer who has the overall responsibility for informing strategy and the general operational management including human and financial resources, service delivery and quality control. Strategic team meet regularly to agree actions going forward.

The CEO is supported by an experienced Senior Management Team including the founder and Executive Director and Operations Director. Duties are delegated by the CEO as appropriate to ensure the smooth and effective running of the organisation. The Charity has two senior managers who further support the CEO. A clear Scheme of Delegation is in place to provide clarity of decision making and levels of accountability.



Senior management pay policy

The salary of the CEO is set by the founder/Executive Director, whilst the Ops Director and Executive Director are set by the Trustees with input from others as needed. Independent review of salaries and local salary levels is sought where appropriate. The pay of all staff including Senior Management is reviewed annually and any pay increase/or up-lift in increments made.

There is a clearly laid out and transparent salary banding document which dictates which band staff are in, and the increments that can be attained. Staff may be paid additional increments or bonuses for particular skills, qualifications, changes in legislation. Or service achievement. Salaries are benchmarked against the local staff market.

About With Friends

Trustees' Annual Report (continued)

Year ended 31 March 2025

Subsidiary undertaking

During 2023/24 the Charity set up a fully owned subsidiary undertaking About with Friends Hospitality Limited (company number 15267648). The Charity holds 100 £1 shares in the company which operates catering facilities within Cromer.

All catering services within the group (Canteen/Café/Tearooms/Catering/ Bistro) now come under the limited company umbrella. The company has three Directors and is VAT registered.

Employees and volunteers

An enthusiastic and well trained growing staff team and fantastic volunteers underpin the Charity. At the end of March 2025 the Charity employed 41 full time and 25 part time staff, with a small team of 9 bank workers which is slowly increasing. 11 active Volunteers are a vital and much valued part of the charity that help to ensure the effective and efficient delivery of services this period. During 2015/16 the Charity adopted 'Safer Recruitment' processes for the application and selection of staff and volunteers, ensuring that AWF members' safety and welfare are central at every stage of the recruitment process. Our policies and procedures have been updated regularly since then.

Fundraising standards

The charity carries out limited fundraising activities in connection with its activities. No professional fundraisers or third-party commercial participators are used. There have been no complaints about the charity's fundraising this year. Fundraising is monitored by way of the charity recording all donations and events where income is received. No direct contact is made with the public regarding fundraising activities.

Trustees responsibilities statement

The trustees are responsible for preparing the trustees report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Account Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and the group and of the incoming resources and application of resources, including income and expenditure, of the charity and the group for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP 2019 (FRS102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the group will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the group and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

True and Fair override

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Auditor

Lovewell Blake LLP have indicated their willingness to continue in office for the ensuing year.

The trustees' annual report was approved on 20 January 2026 and signed on behalf of the board of trustees by:

About With Friends

Independent Auditor's Report to the Trustees of About With Friends

Year ended 31 March 2025

Opinion

We have audited the financial statements of About With Friends (the 'parent charity') and its subsidiary (the 'group') for the year ended 31 March 2025 which comprise Consolidated Statement of Financial Activities, Consolidated Balance Sheet, Consolidated Statement of Cash Flow and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 March 2025, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

About With Friends

Independent Auditor's Report to the Trustees of About With Friends

Year ended 31 March 2025

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement (set out on page 8), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance.
- Enquiry of entity staff compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluation of the business rationale of significant transactions outside the normal course of activities and reviewing accounts estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report

About With Friends

Independent Auditor's Report to the Trustees of About With Friends

Year ended 31 March 2025

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mark Proctor FCA DChA (Senior Statutory Auditor)

For and on behalf of

Lovewell Blake LLP

Chartered Accountants & statutory auditor

Bankside 300

Peachman Way

Broadland Business Park

Norwich

NR7 0LB

Date: 22 January 2026

About With Friends

Consolidated statement of financial activities

Year ended 31 March 2025

	Notes	General Funds	Restricted Funds	2025 Total	2024 Total
		£	£	£	£
Income and endowments					
Donations and legacies	4	24,018	34,000	58,018	71,852
Charitable activities	6	2,550,288	-	2,550,288	2,252,233
Other trading activities	7	49,955	-	49,955	34,508
Investment income		1,791	-	1,791	4,061
Total income		2,626,052	34,000	2,660,052	2,362,654
Expenditure					
Raising funds	8	(11,346)	-	(11,346)	(10,169)
Charitable activities	9	(2,552,605)	(37,094)	(2,589,699)	(2,254,584)
Total expenditure		(2,563,951)	(37,094)	(2,601,045)	(2,264,753)
Net income before transfers		62,101	(3,094)	59,007	97,901
Transfers between funds		32,999	(32,999)	-	-
Net income/(expenditure) and net movement in funds		95,100	(36,093)	59,007	97,901
Reconciliation of funds					
Total funds brought forward		869,169	37,793	906,962	809,061
Total funds carried forward	19	964,269	1,700	965,969	906,962

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes set out on pages 15 - 25 form an integral part of the accounts

About With Friends

Consolidated and Charity Balance Sheets

Year ended 31 March 2025

	Notes	2025 Charity £	2025 Group £	2024 Charity £	2024 Group £
Fixed Assets					
Tangible fixed assets	13	1,272,900	1,272,900	1,226,199	1,226,199
Investments	14	100	-	100	-
		<u>1,273,000</u>	<u>1,272,900</u>	<u>1,226,299</u>	<u>1,226,199</u>
Current Assets					
Stock	15	-	400	-	400
Debtors	16	242,505	102,847	246,507	212,925
Cash at bank and in hand		307,127	353,544	208,694	210,006
		<u>549,632</u>	<u>456,791</u>	<u>455,201</u>	<u>423,331</u>
Creditors: amounts falling due within one year	17	(279,341)	(311,660)	(256,532)	(264,201)
Net current assets		<u>270,291</u>	<u>145,131</u>	<u>198,669</u>	<u>159,130</u>
Total assets less current liabilities		<u>1,543,291</u>	<u>1,418,031</u>	<u>1,424,968</u>	<u>1,385,329</u>
Creditors: amounts falling due within one year	18	(452,062)	(452,062)	(478,367)	(478,367)
Net assets		<u>1,091,229</u>	<u>965,969</u>	<u>946,601</u>	<u>906,962</u>
Funds of the charity					
Unrestricted funds	20	1,089,529	964,269	908,808	869,169
Restricted funds	20	1,700	1,700	37,793	37,793
Total charity funds		<u>1,091,229</u>	<u>965,969</u>	<u>946,601</u>	<u>906,962</u>

These financial statements were approved by the Trustees and authorised for issue on 20 January 2026 and signed on behalf of the board by:

J Claxton
Chair

The notes set out on pages 15 - 25 form an integral part of the accounts

About With Friends

Consolidated statement of cash flows

Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income for the year	59,007	97,901
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	72,713	55,217
Other interest receivable and similar income	(1,791)	(4,061)
Interest payable and similar charges	38,469	26,617
Gain on disposal of tangible assets	(2,500)	-
<i>Changes in:</i>		
Trade and other debtors	110,078	(71,166)
Trade and other creditors	47,455	7,959
Cash generated from operations	323,431	112,467
Interest paid	(38,469)	(26,617)
Interest received	1,791	4,061
Net cash provided by operating activities	286,753	89,911
Cash flows from investing activities		
Purchase of tangible assets	(119,414)	(764,818)
Proceeds from disposal of tangible assets	2,500	-
Net cash (used in) investing activities	(116,914)	(764,818)
Cash flows from financing activities		
Proceeds from borrowings	-	425,000
Repayments of borrowings	(26,301)	(16,463)
Net cash (used in)/provided by financing activities	(26,301)	408,537
Net increase in cash and cash equivalents	143,538	(266,370)
Cash and cash equivalents at beginning of year	210,006	476,376
Cash and cash equivalents at end of year	353,544	210,006

The notes set out on pages 15 - 25 form an integral part of the accounts

About With Friends

Notes to the financial statements

Year ended 31 March 2025

1 General information

The charity is a registered CIO in England and Wales. The address of the principal office is Unit 22D, Holt Road, Cromer, Norfolk, NR27 9JW.

2 Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3 Accounting policies

(a) Basis of accounting

The financial statements have been prepared on a going concern basis under historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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

The charity has a fully owned subsidiary company, About With Friends Hospitality Limited. The subsidiary company commenced trading on 7 November 2023 and the results of this company for the period ended 31 March 2025 are consolidated within these accounts, with the results for the year ended 31 March 2024 consolidated within the prior period accounts.

(b) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(c) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(d) Income

All income is included in the Statement of Financial Activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transactions will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- For donations and gifts to be recognised in the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.
- Income from investments is included when receivable.
- Income from grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.
- Clothing and other items donated for resale through the charity's shops are included as income within charitable activities when they are sold.

About With Friends

Notes to the financial statements (continued)

Year ended 31 March 2025

3 Accounting policies continued

(e) Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions in the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

(f) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on raising funds comprises the costs associated with attracting voluntary income.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

(g) Redundancy payments

Where an obligation to make a redundancy or termination payment exists, the costs incurred by the charity are accounted for on an accruals basis and included within employee benefits.

(h) Operating leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the

(i) Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	5 - 50 years straight line
Leasehold property	-	5 years straight line
Motor vehicles	-	20% - 33% straight line
Plant and machinery	-	15% - 50% straight line

(j) Stock

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

The fair value of donated stock has not been included in these accounts on the basis that it is impractical to obtain a fair value due to the volume of low-value items received and the absence of detailed stock control systems and records.

(k) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or

(m) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

(n) Employee benefits

The Group operates a defined contribution plan for the benefit of its employees. Contributions are expenses as they become payable.

(o) Consolidated accounts

For the purposes of the Consolidated Statement of Financial Activities and Balance Sheet which appear alongside those of the charity itself, the charity's subsidiary is considered to be About With Friends Hospitality Limited. The results of the subsidiary are consolidated on a line-by-line basis.

About With Friends

Notes to the financial statements

Year ended 31 March 2025

	Unrestricted Funds £	Restricted funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
4 Donations and legacies						
Donations						
Donations	20,915	-	20,915	17,759	-	17,759
Membership Fees	2,480	-	2,480	2,080	-	2,080
Grants						
Grants	623	34,000	34,623	3,000	49,013	52,013
	<u>24,018</u>	<u>34,000</u>	<u>58,018</u>	<u>22,839</u>	<u>49,013</u>	<u>71,852</u>

During the year ended 31 March 2025 £Nil (2024: £34,013) of government grants was received.

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
5 Charitable activities						
Catering income	278,435	-	278,435	125,664	-	125,664
Work Skills service payments	922,589	-	922,589	881,558	-	881,558
Adult service payments	154,529	-	154,529	132,565	-	132,565
Activities income	28,215	-	28,215	25,310	-	25,310
Work Skills - gardening income	5,108	-	5,108	17,782	-	17,782
Members' holiday payments	153,598	-	153,598	125,145	-	125,145
Other Work Skills income	3,058	-	3,058	3,880	-	3,880
Youth service payments	9,065	-	9,065	15,852	-	15,852
Supported Living Income	506,356	-	506,356	503,383	-	503,383
Bespoke income	489,335	-	489,335	421,094	-	421,094
	<u>2,550,288</u>	<u>-</u>	<u>2,550,288</u>	<u>2,252,233</u>	<u>-</u>	<u>2,252,233</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
6 Other trading activities						
Fundraising events	3,797		3,797	3,579	-	3,579
Shop income	3,753		3,753	3,065	-	3,065
Airbnb	20,205		20,205	14,914	-	14,914
Rental income	22,200		22,200	12,950	-	12,950
	<u>49,955</u>	<u>-</u>	<u>49,955</u>	<u>34,508</u>	<u>-</u>	<u>34,508</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
7 Investment income						
Bank interest receivable	1,791	-	1,791	4,061	-	4,061

About With Friends

Notes to the financial statements (continued)

Year ended 31 March 2025

8 Costs of raising funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charity shop	966	-	966	744	-	744
Wages and salaries	10,380	-	10,380	9,425	-	9,425
	11,346	-	11,346	10,169	-	10,169

9 Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Wages and salaries	1,629,077	-	1,629,077	1,444,005	-	1,444,005
Social Security	140,912	-	140,912	116,051	-	116,051
Pensions	44,060	-	44,060	35,429	-	35,429
Rent and rates	82,483	-	82,483	88,613	-	88,613
Insurance	7,497	-	7,497	9,211	-	9,211
Light and heat	51,048	22,000	73,048	35,756	11,150	46,906
Telephone	28,373	-	28,373	31,930	-	31,930
Postage and stationery	5,642	-	5,642	5,521	-	5,521
Advertising	311	-	311	2,757	-	2,757
Sundries	2,222	7,000	9,222	1,823	-	1,823
Travel and subsistence	43,046	3,174	46,220	57,833	1,200	59,033
General repair and maintenance	76,264	-	76,264	85,603	2,625	88,228
Equipment and venue hire	6,715	-	6,715	4,187	-	4,187
Motor expenses	40,251	-	40,251	44,274	1,100	45,374
Licences and subscriptions	9,873	-	9,873	7,264	-	7,264
Activities and direct costs	175,323	4,920	180,243	83,558	-	83,558
Work skills direct costs	10,761	-	10,761	13,867	-	13,867
Consultancy fees	9,455	-	9,455	11,934	-	11,934
Depreciation	72,521	-	72,521	55,058	-	55,058
Bank charges	42,801	-	42,801	29,196	-	29,196
Grants to individuals - Amenity funds	-	-	-	1,879	-	1,879
Professional fees	2,533	-	2,533	12,461	-	12,461
Training	18,135	-	18,135	8,874	-	8,874
Accountancy	325	-	325	1,330	-	1,330
Profit on sale of fixed assets	(2,500)	-	(2,500)	-	-	-
Other employee benefits	31,657	-	31,657	32,701	-	32,701
Governance costs	23,820	-	23,820	17,394	-	17,394
	2,552,605	37,094	2,589,699	2,238,509	16,075	2,254,584

10 Net income

Net income is started after charging/(crediting)

	2025 £	2024 £
Depreciation of tangible fixed assets	72,713	88,613
Operating lease costs	76,383	79,843

11 Auditors remuneration

	2025 £	2024 £
Fees payable for the audit of the financial statements	23,820	17,394
Fees payable to the charity's auditor and its associates for other services:		
Other non-audit services	325	1,330

About With Friends

Notes to the financial statements (continued)

Year ended 31 March 2025

12 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	1,639,343	1,453,370
Social security costs	140,994	116,093
Employer contributions to pension plans	44,092	35,447
Other employee benefits	31,657	32,701
	<u>1,856,086</u>	<u>1,637,611</u>

During the year settlement payments of £Nil (2024: £15,000) were made. There were no outstanding payments as at 31 March 2025 (2024: £nil).

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity, and comprise the members of the Senior Management Team as detailed in page 1. The total compensation paid to key management personnel for services provided to the charity was £220,035 (2024: £201,336).

The average head count of employees during the year was 74 (2024: 69).

No employee received employee benefits of more than £60,000 during the year (2024: £Nil).

13 Trustee remuneration and expenses

During the year no trustees were reimbursed for expenses (2024: £Nil). No other remuneration or other benefits were paid to trustees in their capacity as trustees.

14 Tangible Fixed Assets - Group & Charity

	Freehold property £	Long leasehold property £	Motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost					
As at 1 April 2024	1,188,134	-	96,930	180,469	1,465,533
Additions	36,816	-	17,023	65,575	119,414
Disposals	-	-	(12,629)	-	(12,629)
As at 31 March 2025	<u>1,224,950</u>	<u>-</u>	<u>101,324</u>	<u>246,044</u>	<u>1,572,318</u>
Depreciation					
As at 1 April 2024	55,166	-	68,874	115,294	239,334
Charge for the period	27,288	-	13,116	32,309	72,713
On disposals	-	-	(12,629)	-	(12,629)
As at 31 March 2025	<u>82,454</u>	<u>-</u>	<u>69,361</u>	<u>147,603</u>	<u>299,418</u>
Net book value					
As at 31 March 2025	<u>1,142,496</u>	<u>-</u>	<u>31,963</u>	<u>98,441</u>	<u>1,272,900</u>
As at 31 March 2024	<u>1,132,968</u>	<u>-</u>	<u>28,056</u>	<u>65,175</u>	<u>1,226,199</u>

Capital commitments

	2025 £	2024 £
Contracted for but not provided for in the financial statements.	<u>-</u>	<u>19,422</u>

About With Friends

Notes to the financial statements (continued)

Year ended 31 March 2025

14 Investments - Shares in group undertakings

	2025 Charity £	2024 Group £
Cost		
As at 1 April 2024	100	
Additions	-	100
At 31 March 2025	100	100
Impairment		
As at 1 April 2024 and 31 March 2025	-	-
Net book value		
As at 31 March 2025	100	100
As at 31 March 2024	100	100

All investments shown above are held at valuation.

The Charity holds 100 shares of £1 in its wholly owned subsidiary company About With Friends Hospitality Limited (company number 15267648) which is incorporated in the United Kingdom. The company operates catering facilities within Cromer. Any profits generated by the company will be donated to About With Friends by Gift Aid.

The summary financial performance of the subsidiary alone is:

	2024 £	2024 £
Turnover	608,919	151,169
Expenditure	(694,538)	(190,809)
Loss	(85,619)	(39,640)
Amount donated to About With Friends by Gift Aid	-	-
Net assets/(liabilities)	(125,259)	(39,640)

About With Friends

Notes to the financial statements

Year ended 31 March 2025

15 Stock

	2025 Charity £	2025 Group £	2024 Charity £	2024 Group £
Raw materials and consumables	-	400	-	400

16 Debtors

	2025 Charity £	2025 Group £	2024 Charity £	2024 Group £
Trade debtors	27,819	29,512	158,596	158,596
Prepayments and accrued income	68,876	73,335	47,449	54,329
Amounts owed by group undertakings	145,810	-	40,462	-
	242,505	102,847	246,507	212,925

17 Creditors: Amounts falling due within one year

	2025 Charity £	2025 Group £	2024 Charity £	2024 Group £
Bank loans and overdrafts	26,323	26,323	26,319	26,319
Trade creditors	13,416	22,586	28,136	28,136
Accruals and deferred income	129,814	136,476	92,858	98,887
Social security and other taxes	38,859	52,753	27,040	28,680
Other creditors	70,929	73,522	82,179	82,179
	279,341	311,660	256,532	264,201

The bank loans are secured on the freehold property of the Charity. Of the loans at the year end, £17,413 (2024: £17,795) is subject to a variable rate of 3% over the Bank of England's base rate and £8,910 (2024: £8,524) is subject to a fixed rate of 2.7%.

	2025 Charity £	2025 Group £	2024 Charity £	2024 Group £
Deferred income brought forward	87,904	87,904	7,379	7,379
Released during the year	(87,904)	(87,904)	(7,379)	(7,379)
Deferred during the year	101,188	101,188	87,904	87,904
Deferred income carried forward	101,188	101,188	87,904	87,904

Deferred income related to payments received in advance on behalf of members for services, and payments for members' holidays.

18 Creditors: Amounts falling due after more than one year

	2025 Charity £	2025 Group £	2024 Charity £	2024 Group £
Bank loans and overdrafts	452,062	452,062	478,367	478,367

The bank loans are secured on the freehold property of the Charity. Of the loans at the year end, £383,095 (2024: £398,982) is subject to a variable rate of 3% over the Bank of England's base rate and £68,967 (2024: £79,385) is subject to a fixed rate of 2.7%.

About With Friends

Notes to the financial statements (continued)

Year ended 31 March 2025

19 Pension and other post retirement benefits

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £44,092 (2024: £35,447).

20 Analysis of charitable funds

Unrestricted funds

Year ended 31 March 2025

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	869,169	2,626,052	(2,563,951)	32,999	964,269

Restricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
Big Lottery Fund	1,000	-	-	-	1,000
Norfolk Community Foundation - Sir Norman Lamb Fund	4,920	-	4,920	-	-
Norfolk Community Foundation - Household Support Fund (Round 3)	500	-	-	-	500
Norfolk Community Foundation - Household Support Fund (Round 4)	200	-	-	-	200
Norfolk Community Foundation - Morrisons Foundation	3,174	-	(3,174)	-	-
New Anglia LEP	27,999	-	-	(27,999)	-
Norfolk Community Foundation - Surviving Winter Fund		2,000	(2,000)		-
Norfolk Community Foundation - Household Support Fund		20,000	(20,000)		-
Norfolk Community Foundation - Hardship Monies		7,000	(7,000)		-
Norfolk Community Foundation - Solar Panels		5,000		(5,000)	-
	37,793	34,000	(37,094)	(32,999)	1,700

Year ended 31 March 2024

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	800,191	2,313,641	(2,248,678)	4,015	869,169
Restricted funds					
	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Big Lottery Fund	1,000	-	-	-	1,000
Sir Norman Lamb Fund	4,920	-	-	-	4,920
Norfolk Community Foundation - Household Support Fund (Round 3)	500	-	-	-	500
Norfolk Community Foundation - Household Support Fund (Round 4)	2,450	-	(2,250)	-	200
Norfolk Community Foundation - Household Support Fund (Round 5)	-	10,000	(10,000)	-	-
Morrisons Foundation	-	5,000	(1,200)	(626)	3,174
New Anglia LEP	-	34,013	(2,625)	(3,389)	27,999
	8,870	49,013	(16,075)	(4,015)	37,793

Transfers between funds

Transfers between funds in the current and previous year represent the capitalisation of fixed asset items purchased from restricted funds awarded.

About With Friends

Notes to the financial statements (continued)

Year ended 31 March 2025

20 Analysis of charitable funds (continued)

The Big Lottery Fund awarded funding of £10,000 for two vehicles and signage for the vehicles for Workskills access. £9,000 was used to purchase the two vehicles in the year ended 31 March 2019 and the balance will be spent on signage.

Norfolk Community Foundation: Sir Norman Lamb Fund covers activity costs and staff support for members during respite breaks.

Norfolk Community Foundation: Household Support Fund (Rounds 3, 4 and 5) - provided funding to support households who are vulnerable to the rising cost of living.

Morrisons Foundation provided funding to support projects undertaken by the Charity.

New Anglia LEP provided funding towards the setup of the Bistro.

Norfolk Community Foundation: Surviving Winter Fund provided funding towards hotspots in two locations, being the Tearooms and Café.

Norfolk Community Foundation: Household support fund provided grants for energy and heating bills.

Norfolk Community Foundation: Hardship monies provided funding to support households who are vulnerable to the rising cost of living.

Norfolk Community Foundation: Solar panels fund, used against the cost of solar panels to reduce energy costs.

21 Analysis of net assets between funds (Group)

As at 31 March 2025

	Unrestricted funds	Restricted funds	Total Funds
	£		2025
	£		£
Fixed assets	1,272,900	-	1,272,900
Current assets	455,091	1,700	456,791
Creditors less than 1 year	(311,660)	-	(311,660)
Creditors greater than 1 year	(452,062)	-	(452,062)
Net assets	964,269	1,700	965,969

As at 31 March 2024

	Unrestricted funds	Restricted funds	Total Funds
	£		2024
	£		£
Fixed assets	1,226,199	-	1,226,199
Current assets	385,538	37,793	423,331
Creditors less than 1 year	(264,201)	-	(264,201)
Creditors greater than 1 year	(478,367)	-	(478,367)
Net assets	869,169	37,793	906,962

About With Friends

Notes to the financial statements (continued)

Year ended 31 March 2025

22 Analysis of changes in net debt

	At 1 April 2024 £	Cash Flows £	Other Changes £	At 31 March 2025 £
Cash at bank and in hand	210,006	143,538	-	353,544
Debt due within one year	(26,319)	(4)	-	(26,323)
Debt due after one year	(478,367)	26,305	-	(452,062)
	<u>(294,680)</u>	<u>169,839</u>	<u>-</u>	<u>(124,841)</u>

23 Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
No later than 1 year	65,161	67,666
Later than 1 year and not later than 5 years	106,961	131,007
More than 5 years	-	7,500
	<u>172,122</u>	<u>206,173</u>

The amount of lease payments recognised as an expense in charitable activities during the year is £76,383 (2024: £79,843).

24 Related parties

Unrestricted donations amounting to £Nil (2024: £Nil) were received from Trustees.

During the year gardening services totalling £175 (2024: £158) were provided by the Charity to James Claxton, a Trustee. Of this £Nil was outstanding at the year end (2024: £Nil)

During the year, three close family members of Sam Harwood (CEO of the charity) were employed by the charity. Ms Harwood was not involved in the decision to appoint these employees and they were employed on the same terms as other employees. Total remuneration for the family members for the year was £66,432 (2024: £Nil).

During the year, a close family member of David Register (finance manager of the charity) was employed by the charity. Mr Register was not involved in the decision to appoint this employee and they were employed on the same terms as other employees. Total remuneration for the family member for the year was £8,871 (2024: £Nil).

25 Results of the charity

During the year, the charity made a surplus of £144,628 (2024: £137,541).

ABOUT WITH FRIENDS

England & Wales - Charity number 1164119

Accounts

About With Friends
Consolidated Financial Statements
For the year ended 31 March 2024

Charity Number 1164119

About With Friends

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Year ended 31 March 2024

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About With Friends

Trustees' Annual Report

Year ended 31 March 2024

The Trustees present their report and audited consolidated financial statements of the charity and group for the year end 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Reference and Administrative Details

Registered charity name	About With Friends
Charity registration number	1164119
Principal office and registered office	Unit 22D Holt Road Cromer NR27 9JW Norfolk

The trustees

The trustees who served during the year and at the date of approval were as follows:

	J Claxton (Chair) S Savory (Treasurer) B Lloyd-Smith T Edwards T Johnson J Bower (Appointed 19 July 2023) C Walton (Appointed 14 December 2024) J Dallain (Appointed 14 December 2024)
Member (service user) trustees	G Pegg D Goss
Chief executive	S Harwood
Key management personnel	H Dalton-Hare BEM (Executive Director) J Moses (Operations Director) D Register (Finance Manager)
Auditor	Lovewell Blake LLP Chartered Accountants & Statutory Auditor Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
Bankers	Co-operative Bank Plc P O Box 250 Delf House Skelmersdale WN8 6WT

About With Friends

Trustees' Annual Report (continued)

Year ended 31 March 2024

Objectives and activities

The Aims of About with Friends are as follows:

- Support members (service users) in making real **friendships**.
- Provide real **work** opportunities for our members.
- Provide members with real **choice** to the skills they develop.
- Support people to live **independently** in their own homes.
- Provide a range of fun planned activities which allow families/carers **respite**.
- **Listen** to feedback from members and families and respond.
- **Integrate** individuals with complex needs into the About with Friends family.
- Value our staff, Trustees and **volunteers**.

The Objectives of About with Friends are as follows:

- Support and encourage every member to grow in knowledge, ability and skill.
- Encourage independence and individual accountability for every member.
- Ensure all members have fun, gain satisfaction from their activities and enjoy life.
- Ensure every member can achieve, feels valued and is part of the team.
- Widen members experiences, expectations and horizons.
- Respond to members needs by actively listening and avoiding assumptions.
- Be realistic to potential possibilities and achievement.
- Develop opportunities for members to build and sustain strong friendships and good working relationships.
- Provide real work opportunities for all members wishing to learn and participate.
- Support freedom of choice and equal opportunities for everyone at AWF (About With Friends).
- Fully involve members in the choices made and the running of their activities.
- Work within the community and alongside other agencies.
- Ensure that all staff, volunteers and trustees are sufficiently trained and knowledgeable to meet the needs of both members and organisation as a whole.

Activities for achieving objectives

The Charity creates opportunities and support for people with learning disabilities to live the life they choose.

In August 2023 we met one of our largest aims, to buy property – to make AWF more secure for the long term future. We were able to buy the site on 22 Holt Road, where we already rented four units, and became landlords for the other two businesses on the site. So although it was a struggle to gather the money from our reserves and from taking a mortgage it made very good business sense, and the savings on rent, and the rents from the other two units almost covered the mortgage. It does now mean we are no longer vulnerable to being given notice on these four units as there would be no other site in Cromer where we could site all four units together. It also means we can apply for capital monies to improve the site whereas before no funder would give us money to improve a landlord's premises.

Our longer term plan is to take over the 2 units used by other businesses and get capital grants to convert them, making them fully accessible for our Bespoke members who often have complex needs.

Work Skills Programme

The Work Skills programme supports members to develop a range of skills in real working environments as well as developing an understanding of the responsibilities, culture and ethos of work. Members are supported by a team of cooks, gardeners, community workers, carpenters, retail and production staff. Work activity includes, working in the community café and charity shop, catering for corporate and private events, upcycling furniture, making fabulous craft items, linking with local business, garden maintenance, production/woodwork, IT and media, hair and beauty projects, new life skills service and other work that benefits the community. We are constantly looking for new opportunities to meet member's wishes.

We were given a trial contract with NNDC to set up and run the staff restaurant back in 2021. After a very successful first year at NNDC we were invited to tender for a three year contract to run the staff restaurant five days weekly. Due to the hard work and dedication of both members and staff we were successfully granted the contract for three years, we have successfully completed our first year with amazingly positive feedback from the council and their staffing team. This is a huge achievement and the members are extremely proud to be working in partnership with the local council and thrive within the setting. It has aided us in teaching members a high level of customer service alongside working within a real work environment that has been awarded due to their fantastic efforts.

The Workskills service continued to grow in numbers and the range of skills on offer.

- Hair and beauty salon with PPE measures in place – giving members a chance to learn about hygiene, looking good and looking after yourself. Lots of new skills are developed.
- We have hugely enlarged and updated our IT and media room – making it more soundproof and more self-contained.
- AQA accredited member training programme continues and we have appointed a new AQA formal accreditation coordinator who takes control of the scheme and works with all services ensuring the best possible outcomes for our members - enabling members to gain a recognised qualification in a chosen area of work.
- New life skills unit opened in April 2022 – Life skills is based where the old offices were - it has been set up as a real home environment enabling our members to learn real life skills to promote their independence in the future relevant to their ability and needs. Our members will learn household chores/money management/cooking/budgeting and more.

About With Friends

Trustees' Annual Report (continued)

Year ended 31 March 2024

Activities for achieving objectives (continued)

The Hollies – Respite House

The Hollies, a family feel five bedroomed house where we offer respite breaks providing the highest quality venue, personalised care, a person centred experience supported by our experienced, committed team. Staying true to our ethos, when not being used for respite, the Hollies is managed by our members to also be a successful Airbnb welcoming guests from across the country and beyond. A Grant from NNDC allowed us to put a fully accessible downstairs bedroom with wet room and hoisting throughout. This will be the only accessible respite or holiday rental in North Norfolk, and we are confident that as we build this area of work members will be employed within this venture. Respite has grown in numbers over the last year, we have provided both leisure respite for our members and parental respite for our members.

Adult Social and Leisure Respite Programme for members aged 18 – 80 (oldest member currently)

A wide ranging programme of activities, sports, arts, music, wellbeing sessions and outings, held mainly evenings and weekends enables members to make lasting friendships and undertake leisure activities with their peers. Members are consulted regarding what activities should be included and a two monthly programme is sent out detailing costs and dates allowing families to plan in advance for their own respite breaks.

Highlights usually include;

- Bowling, live music, swimming, a range of sports, boating, festivals, pub nights, and the zoo.
- Residential / respite / holidays delivered.
- Early delivery of the residential / respite / holiday brochure allowing families/carers the maximum time to plan their own respite breaks and take advantage of cheap deals.

“Just wanted to say thank you for all who support our young people doing their activities. It was so lovely to watch them tonight enjoying each other’s company and sharing some banter with the support staff. Things are starting to feel more normal again and to see them all together laughing and smiling and doing their thing is a total joy”.

Respite holidays – for adult social members

We provide a wide range of respite breaks – from weekends, to midweek and longer residential. Members are fully involved in choosing the menu of breaks and enjoy holidays away with their peers. We seek accommodation to meet the needs of our members and their differing interests. These breaks are crucially important to our members and their families and allows real respite and planned time away. We have successfully accommodated 10 respite holidays from April 2023 – March 2024 – we have worked in co -production with Horsted and provided activity holidays at their centre along with other holiday destinations relevant for our member’s needs and wishes.

Children Service for children and young people with disabilities ages 9 – 18th birthday.

Fun with Young Friends

Numbers of children enjoying our Children’s service remain low with changes in the ways that families accessed respite. Families now have budgets, but the most usual amount we come across is £500 per year, a very small amount when purchasing services for a child with additional, and often complex need. The threshold had changed, with more able children often receiving no budget and some high need children choosing to have their respite in their specialist schools.

The service is managed alongside Adult leisure services. We deliver person centred FUN Social Programme - including planning, directing and delivering activities as agreed with our members. These include Saturday provision, excursions and other community based activities. We ensure that the activities are stimulating, structured, enjoyable, inclusive, and age appropriate. The health, safety and welfare of members are paramount and that they are empowered to exert choice. Following a successful Grant application we were able to invite our young members for a two night/three day respite break at the Horstead activity centre; for a couple of our members this was their first break away from home and they thoroughly enjoyed being away with their friends and the activities on offer. The feedback from families was excellent.

We are now on the tender for Short breaks so we are awaiting referrals, we have offered the same programme as we do with our direct payment youth members who hold their own budget – Saturdays and Holiday schemes throughout all school holidays

“I wanted to let you know that B really enjoyed his day out last week as he always does with About with Friends. It really helps to have a day in the holidays just to break things up a bit at home. The day was good for me too, getting a few hours on my own to explore Beautiful Norfolk. Thanks as always for your support.”

About With Friends

Trustees' Annual Report (continued)

Year ended 31 March 2024

Bespoke service

The programme provides tailored support and development for members with complex needs and learning disabilities who are not in education, employment and/or training of any sort. The programme is person centred and inclusive, developed with positive input from families and professionals. Each individual has their own aims and targets and a well-trained and enthusiastic staff team who form great relationships with those they are working with. Individual timetables are carefully managed, allowing each member to develop at their own pace, listening and responding to their needs at all times and encouraging them to be part of planning their own services. During the last year the Bespoke Service has again shown growth offering services to 13 members and welcoming new members with complex needs all with their own bespoke package of activity and the aim for many of these members is to move on to our Workskills programme. Bespoke has two units allowing our members further space and room for growth, and this has made all the difference. Bespoke service along with other services holds a waiting list.

Highlights centre on the achievements of members including;

- Several members moving into the Workskills programme having built skills and confidence in Bespoke.
- Others spending parts of their day in the Workskills area with increased confidence and tolerance of others.
- Working in partnership with other professionals to support members in their needs, physical and mental health.

"I applaud the work that your organisation does for all its members; it provides a holistic and personal service that encompasses the needs of all individuals. It fully embraces the principles of person centred provision when many other organisations fail to do so. Thank you for all the support that your organisation provides, A is truly a valued individual member and, as her family, we celebrate that"

Supported Living and Outreach

January 2024 we appointed a new Registered Manager / Outreach Manager; and have extended our work offering a variety of services to 23 people. This service has also built up a very skilled and enthusiastic team who deliver this work. The Supported Living and Outreach Service enables members to live as independently as possible and to be part of the local community. Members are supported in their own homes with domestic tasks, budgeting, banking, medical and other appointments and healthy living. Community Outreach is delivered from people's own homes and helps individuals get out to do a range of chosen tasks and activities. In our first CQC inspection we achieved 'good' across all areas ongoing working person centred support plans and risk-assessments.

- Members growing in confidence and aspirations.
- Members getting voluntary placements, being confident in their community and using its resources.
- Members developing skills so that their service hours can be reduced.
- Measurable outcomes for each individual including cooking, maintaining hygiene and health, healthy eating, budgeting, independence skills, maintaining the home and accessing the community

Public Benefit

The Trustees confirm that they have had due regard to the Charity Commission's guidance regarding public benefit when planning activities for the year.

About with Friends addresses some of the barriers people with a learning disability face to be included as full members of the community by providing a range of high quality services that enable members to access and engage in the wider community. Volunteers come from local community and support AWF in a variety of ways.

Members are fully integrated into community life, and as well as being service users, actually become supported to give service to others in need. Members are provided opportunities to take part in various interests and activities. Members make friends; develop relationships and new skills and each service is designed to maximise opportunities for members to have a fulfilling life as a valued and equal member of the community.

Our partnership working with local schools continues and has offered placements, work experience, and regular days to children and young people, whilst young adults on long college holidays have been able to purchase work experience days on our Workskills programme.

AWF successfully held last year's AGM locally. Councillors, the local MP, and 150 members and their families attended. It was hosted by the trustees, members and the CEO and Strategic group.

The charity works hard to provide real working opportunities for members and most other planned events for the year were summer parties, events with members and their families – looking at 'relationships' and housing for the future. Our Christmas members lunch and Christmas party are always a firm favourite.

Gardening Team have been able to deliver gardening to our usual customers which has built up throughout the years., we have also completed a garden renovation at a local church. The allotment continues to work well, with raised beds for those with physical mobility problems, Our shed with seating for inclement weather and a good range of veggies grown for our kitchens, the café and for sale. We enjoy a good relationship with other allotment owners and it is a great community. Members from our Bespoke Service have particularly enjoyed the allotment.

About With Friends

Trustees' Annual Report (continued)

Year ended 31 March 2024

Public Benefit (continued)

Community Café remains popular. Members love working in there, and it gives great service to local community including lots of people with learning disabilities, mental health difficulties and older people. This in addition to local people and holiday makers all meld into this happy little pot with good reviews on Trip Adviser. Remaining busy has its own challenges with many cafes in town. The Café is a 'Safe place' under the safe place scheme, and also dementia friendly. Through the winter months we provided a 'warm space' offering soup and a hot drink to those who wanted to come along, this was due to a successful grant application.

Production – continues to make a wide range of garden and craft items and upcycling of donated furniture and small items. We make a lot of seasonal goods, and the production line is always busy. We have fantastic items being sold in our shop and café with new ranges developed by members and their interests coming up all the time.

AWF Community Shop is always a popular choice with our members and now sells many upcycled furniture, homemade candles from our production and even T-shirts/tea towels printed by our members. Our members will makes various items whilst in the shop when welcoming in the local community.

Achievements and performance

Our new CEO Sam Harwood went into post in March 2023 after a long planned transition process. Sam takes on the day to day operations of the organisation, and continues to make all necessary changes to keep our Risk Assessments updated. All changes were current with the Government guidelines.

Members remain involved at every possible stage in the running of About with Friends. Their views are important and are listened to, and ongoing development of the Charity is to meet their needs and wishes.

During 2023/2024 the Charity successfully fulfilled all its commitments both financially and to members in order to deliver the best possible outcomes. We continue to work to best value and by sharing of resources between our various services can make every penny count.

Staff training is important in ensuring the Charity meets the needs of its members and a rolling training programme for staff to develop the skills required to meet the ever-changing needs of members is in place. Staff enjoy their training and as an organisation we are committed to it, even providing some delicious refreshments when staff stay on late. New staff on our Outreach service continue to complete the Care Certificate (a set of standards that focus on working in a person-centred way) Our HR Manager is trained to deliver Adult Safeguarding, well being and Manual handling. Liam and Mauricette also train in Manual handling which saves delay for new staff being trained. Liam trains in PBS which has become mandatory for NCC contracts.

Our Operations Director completed NEBOSH as suggested by Health and Safety – and leads on everything Health and Safety wise with a named Trustee James Claxton leading on Health and Safety also.

As an organisation building a reputation for high quality services we are delighted to have achieved 'GOOD' reports for all, and outstanding for responsiveness in our inspection in September 2023. We speak regularly to CQC and follow all advice. We embrace CQC standards right through all our services to ensure that we have a high quality standard being adhered to.

Policies remain regularly reviewed by Team and Trustees with updating as needed to meet changing regulation or governance. We currently have 72 policies within AWF. We continue with 'Safer Recruitment' processes for the application and selection of staff and volunteers, ensuring that AWF members' safety and welfare are central at every stage of the recruitment process. We also welcome our member to again be part of the interview panel.

Our regular 'open days' for recruitment of new staff and volunteers remain very popular. These happen in a daytime when our services are active and participants are shown around our various activities and get a chance to talk to members, see our resources and ask lots of questions from the staff accompanying them. This method of recruitment has enabled us to meet our staffing needs and also build up a good bank of staff who want to work 'as and when'.

About With Friends

Trustees' Annual Report (continued)

Year ended 31 March 2024

Financial review

Income for the year amounted to £2,362,654 (2023: £1,991,339) and after deducting expenditure of £2,264,753 (2023: £1,912,786) the net income for the year amounted to £97,901 (£78,553).

During the year a bank loan was secured on the freehold property of the Charity to support the charity's purchase of the property it previously occupied under a lease agreement.

Reserves policy

Due to the unpredictable nature of charitable income, it is the Trustees' intention to hold an unrestricted reserve of a minimum of six months projected running costs. This currently amounts to £1,130,000.

Total reserves as at 31 March 2024 were £906,962, including £37,793 of restricted funds. Free reserves, represented by net current assets within the unrestricted fund, amounted to £121,337 at 31 March 2024 which covers less than one months running costs.

It will therefore be the trustees aim to continue to build reserves to the required level over a reasonable period of time.

Principal funding sources

The majority of the charity's income comes from local authorities in the form of service payments.

Plans for the future

The charity's business plan identifies the potential for the continual development in service provision over the next 12 months for all service areas.

- Critical ongoing financial cuts from Central Government to NCC and thus budgets of our members, and the cutting of service to our members has been an issue, but we have offered service to more individuals, and our income streams have held up.
- More grants pursued to support our Children's service – We have had some success with grants for Children's services in the last year, and this allowed us to promote more respite breaks for the youth
- Members are losing additional money as again their Minimum Income Guarantee drops (MIG), and they have to pay money from their benefits for their service - this was a real issue for families and they have been pro-active in complaining about this loss of income. There is concern that members will take less service when it is personally costing them, but they will still need the service on offer.
- The Community Shop and Café continue to embed into the community and look for ways to increase usage and partnerships.
- More co-production work – involving members. Working with specialists and developing a five year plan for AWF to be more informed and to reduce our carbon footprint and working towards becoming carbon neutral mitigating many effects of global change
- Retail and customer service opportunities will continue to develop as our production lines become more commercially robust and varied We are always on the look out for good craft material that can be recycled and upcycled.
- Backroom systems remain robust; GDPR processes are working well. The NHS toolkit was completed. During this period Outreach Service had become paperless, all Management and outreach staff have been issued smartphones. We have an HR database "Cascade" – being used by all staff which has enabled all HR to be paperless keeping in line with GDPR.
- Pro forms database now being utilised in more areas of the management team and amongst the staff team which leads us to all services becoming paper free by the end of 2023
- Phone system working well and linking all services and buildings, we have linked all our phones and internet systems with Premier Links who are our external IT; they are a local company which enables any problems to be dealt with hands on.
- Server recently upgraded – has more capacity and working well. Has good encryption and has remained secure. This now gives greater capability for remote working which will be useful for any further lockdowns.

Structure, governance and management

History / Governing document

About with Friends was founded in 2002 and constituted as a registered charity in 2003. On 1 April 2016, after a successful application, About with Friends became a Charitable Incorporated Organisation.

About With Friends

Trustees' Annual Report (continued)

Year ended 31 March 2024

Recruitment and appointment of Trustees

The trustees of About with Friends have the overall responsibility for the governance and strategic direction of the Charity. Trustees are elected to the Board at the AGM and stand for three years. If a Trustee leaves before the end of their term, a replacement Trustee is co-opted. The current Trustee Board consists of three officers, (Chair, Deputy Chair and Treasurer) and five other Trustees. Two 'member Trustees' also attend Trustee meetings although they are not full Trustees registered with the Charity Commission. Trustees meet every eight weeks to review strategy and set implementation plans and budgets. Sub-groups may be called prior to meetings if needed and make recommendations to the Trustee Board. The Chair, Treasurer and CEO set the next agenda and review financial information. The Trustees hold an Annual General Meeting to which membership, their families, and professionals are invited.

Trustee induction and training

New Trustees are regularly recruited based on the skills and expertise needed by the Charity. All are given a welcome pack with everything from the constitution, consent forms, codes of conduct, trustee guidelines, charity organogram and meeting dates for the year.

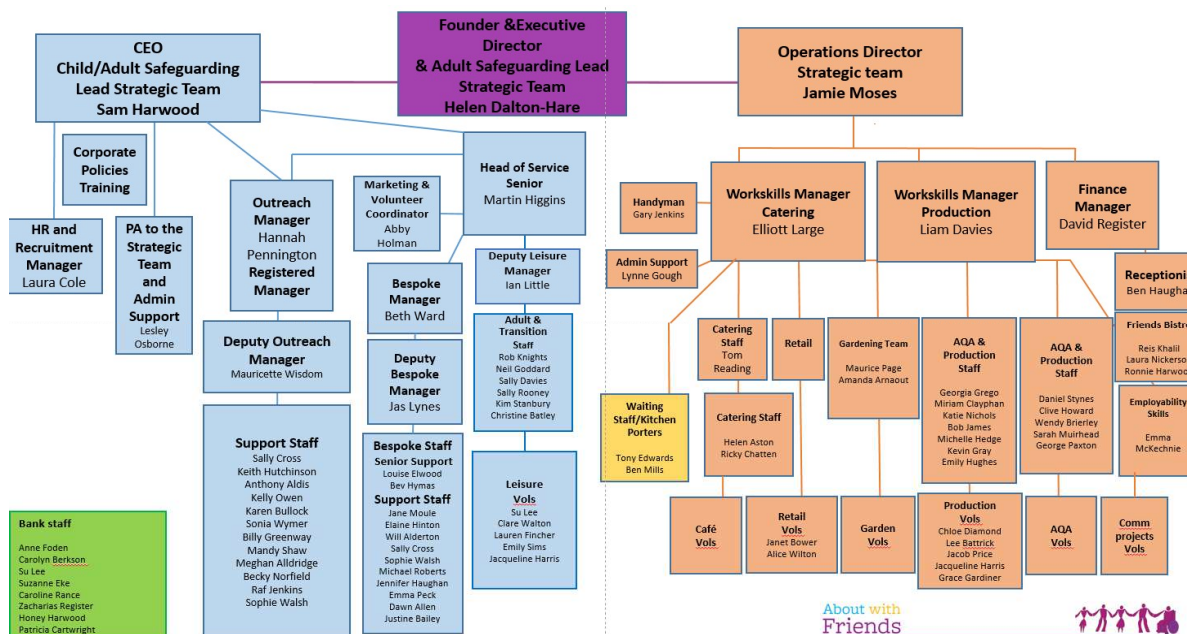
Risk management

The trustees board is responsible for the management of the risks faced by the Charity. A risk management strategy is in place and has been ratified by the trustees. All areas of potential risk are fully discussed at trustees' meetings and systems and procedures are established to manage those risks. Systems, controls and procedures include strategic planning, budgeting, governance structure and lines of reporting, formal written policies (regularly reviewed and added to), hierarchical authorisation and approval levels, and formal agendas and minute taking for trustees' meetings.

Organisational structure

The Charity is managed by the Chief Executive Officer who has the overall responsibility for informing strategy and the general operational management including human and financial resources, service delivery and quality control. Strategic team meet regularly to agree actions going forward.

The CEO is supported by an experienced Senior Management Team including the founder and Executive Director and Operations Director - duties are delegated by the CEO as appropriate to ensure the smooth and effective running of the organisation. The Charity has two senior managers who further support the CEO. A clear Scheme of Delegation is in place to provide clarity of decision making and levels of accountability.



Senior management pay policy

The salary of the CEO is set by the founder/Executive Director, whilst the Ops Director and Executive Director are set by the Trustees with input from others as needed. Independent review of salaries and local salary levels is sought where appropriate. The pay of all staff including Senior Management is reviewed annually and any pay increase/or up-lift in increments made.

There is a clearly laid out and transparent salary banding document which dictates which band staff are in, and the increments that can be attained. Staff may be paid additional increments or bonuses for particular skills, qualifications, changes in legislation. Or service achievement. Salaries are benchmarked against the local staff market.

About With Friends

Trustees' Annual Report (continued)

Year ended 31 March 2024

Subsidiary undertaking

During the year the Charity set up a fully owned subsidiary undertaking About with Friends Hospitality Limited (company number 15267648). The Charity holds 100 £1 shares in the which operates catering facilities within Cromer.

Employees and volunteers

An enthusiastic and well trained growing staff team and fantastic volunteers underpin the Charity. At the end of March 2024 the Charity employed 33 full time and 36 part time staff, with a small team of six bank workers which is slowly increasing. 11 active Volunteers are a vital and much valued part of the charity that help to ensure the effective and efficient delivery of services this period. During 2015/16 the Charity adopted 'Safer Recruitment' processes for the application and selection of staff and volunteers, ensuring that AWF members' safety and welfare are central at every stage of the recruitment process. Our policies and procedures have been updated regularly since then.

Fundraising standards

The charity carries out limited fundraising activities in connection with its activities. No professional fundraisers or third-party commercial participators are used. There have been no complaints about the charity's fundraising this year. Fundraising is monitored by way of the charity recording all donations and events where income is received. No direct contact is made with the public regarding fundraising activities.

Trustees responsibilities statement

The trustees are responsible for preparing the trustees report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Account Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and the group and of the incoming resources and application of resources, including income and expenditure, of the charity and the group for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP 2019 (FRS102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume the group will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the group and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

True and Fair override

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Auditor

Lovewell Blake LLP have indicated their willingness to continue in office for the ensuing year.

The trustees' annual report was approved on 21 January 2025 and signed on behalf of the board of trustees by:

About With Friends

Independent Auditor's Report to the Trustees of About With Friends

Year ended 31 March 2024

Opinion

We have audited the financial statements of About With Friends (the 'parent charity') and its subsidiary (the 'group') for the year ended 31 March 2024 which comprise Consolidated Statement of Financial Activities, Consolidated Balance Sheet, Consolidated Statement of Cash Flow and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 March 2024, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

About With Friends

Independent Auditor's Report to the Trustees of About With Friends

Year ended 31 March 2024

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement (set out on page 8), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance.
- Enquiry of entity staff compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluation of the business rationale of significant transactions outside the normal course of activities and reviewing accounts estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report

About With Friends

Independent Auditor's Report to the Trustees of About With Friends

Year ended 31 March 2024

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mark Proctor FCA DChA (Senior Statutory Auditor)

For and on behalf of
Lovewell Blake LLP
Chartered Accountants & statutory auditor
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

21 January 2025

About With Friends

Consolidated statement of financial activities

Year ended 31 March 2024

	Notes	General Funds	Restricted Funds	2024 Total	2023 Total
		£	£	£	£
Income and endowments					
Donations and legacies	4	22,839	49,013	71,852	58,349
Charitable activities	6	2,252,233	-	2,252,233	1,904,524
Other trading activities	7	34,508	-	34,508	27,970
Investment income		4,061	-	4,061	496
Total income		2,313,641	49,013	2,362,654	1,991,339
Expenditure					
Raising funds	8	(10,169)	-	(10,169)	(6,650)
Charitable activities	9	(2,238,509)	(16,075)	(2,254,584)	(1,906,136)
Total expenditure		(2,248,678)	(16,075)	(2,264,753)	(1,912,786)
Net income before transfers		64,963	32,938	97,901	78,553
Transfers between funds		4,015	(4,015)	-	-
Net income and net movement in funds		68,978	28,923	97,901	78,553
Reconciliation of funds					
Total funds brought forward		800,191	8,870	809,061	730,508
Total funds carried forward	19	869,169	37,793	906,962	809,061

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes set out on pages 15 - 25 form an integral part of the accounts

About With Friends

Consolidated and Charity Balance Sheets

Year ended 31 March 2024

	Notes	2024 Charity £	2024 Group £	2023 Charity £	2023 Group £
Fixed Assets					
Tangible fixed assets	13	1,226,199	1,226,199	516,598	516,598
Investments	14	100	-	-	-
		1,226,299	1,226,199	516,598	516,598
Current Assets					
Stock	15	-	400	400	400
Debtors	16	246,507	212,925	141,759	141,759
Cash at bank and in hand		208,694	210,006	476,376	476,376
		455,201	423,331	618,535	618,535
Creditors: amounts falling due within one year	17	(256,532)	(264,201)	(238,061)	(238,061)
Net current assets		198,669	159,130	380,474	380,474
Total assets less current liabilities		1,424,968	1,385,329	897,072	897,072
Creditors: amounts falling due within one year	18	(478,367)	(478,367)	(88,011)	(88,011)
Net assets		<u>946,601</u>	<u>906,962</u>	<u>809,061</u>	<u>809,061</u>
Funds of the charity					
Unrestricted funds	20	908,808	869,169	800,191	800,191
Restricted funds	20	37,793	37,793	8,870	8,870
Total charity funds		<u>946,601</u>	<u>906,962</u>	<u>809,061</u>	<u>809,061</u>

These financial statements were approved by the Trustees and authorised for issue on 21 January 2025 and signed on behalf of the board by:

J Claxton
Chair

About With Friends

Consolidated statement of cash flows

Year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income for the year	97,901	78,553
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	55,217	44,669
Other interest receivable and similar income	(4,061)	(496)
Interest payable and similar charges	26,617	7,623
Gain on disposal of tangible assets	-	(800)
<i>Changes in:</i>		
Stock	-	-
Trade and other debtors	(71,166)	(74,351)
Trade and other creditors	7,959	(22,692)
Cash generated from operations	112,467	32,506
Interest paid	(26,617)	(7,623)
Interest received	4,061	496
Net cash provided by operating activities	89,911	25,379
Cash flows from investing activities		
Purchase of tangible assets	(764,818)	(32,766)
Proceeds from disposal of tangible assets	-	800
Net cash (used in) investing activities	(764,818)	(31,966)
Cash flows from financing activities		
Proceeds from borrowings	425,000	-
Repayments of borrowings	(16,463)	(249,375)
Net cash provided by /(used in) financing activities	408,537	(249,375)
Net increase in cash and cash equivalents	(266,370)	(255,962)
Cash and cash equivalents at beginning of year	476,376	732,338
Cash and cash equivalents at end of year	210,006	476,376

The notes set out on pages 15 - 25 form an integral part of the accounts

About With Friends

Notes to the financial statements

Year ended 31 March 2024

1 General information

The charity is a registered CIO in England and Wales. The address of the principal office is Unit 22D, Holt Road, Cromer, Norfolk, NR27 9JW.

2 Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3 Accounting policies

(a) Basis of accounting

The financial statements have been prepared on a going concern basis under historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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

The charity has a fully owned subsidiary company, About With Friends Hospitality Limited. The subsidiary company commenced trading on 7 November 2023 and the results of this company for the period ended 31 March 2024 are consolidated within these accounts.

(b) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(c) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(d) Income

All income is included in the Statement of Financial Activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transactions will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- For donations and gifts to be recognised in the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.
- Income from investments is included when receivable.
- Income from grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.
- Clothing and other items donated for resale through the charity's shops are included as income within charitable activities when they are sold.

About With Friends

Notes to the financial statements (continued)

Year ended 31 March 2024

3 Accounting policies continued

(e) Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions in the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

(f) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on raising funds comprises the costs associated with attracting voluntary income.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

(g) Redundancy payments

Where an obligation to make a redundancy or termination payment exists, the costs incurred by the charity are accounted for on an accruals basis and included within employee benefits.

(h) Operating leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the

(i) Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	5 - 50 years straight line
Leasehold property	-	5 years straight line
Motor vehicles	-	20% - 33% straight line
Plant and machinery	-	15% - 50% straight line

(j) Stock

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

The fair value of donated stock has not been included in these accounts on the basis that it is impractical to obtain a fair value due to the volume of low-value items received and the absence of detailed stock control systems and records.

(k) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less.

(m) Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

(n) Employee benefits

The Group operates a defined contribution plan for the benefit of its employees. Contributions are expenses as they become payable.

(o) Consolidated accounts

For the purposes of the Consolidated Statement of Financial Activities and Balance Sheet which appear alongside those of the charity itself, the charity's subsidiary is considered to be About With Friends Hospitality Limited. The results of the subsidiary are consolidated on a line-by-line basis.

About With Friends

Notes to the financial statements

Year ended 31 March 2024

	Unrestricted Funds £	Restricted funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
4 Donations and legacies						
Donations						
Donations	17,759	-	17,759	14,317	-	14,317
Membership Fees	2,080	-	2,080	2,640	-	2,640
Grants						
Grants	3,000	49,013	52,013	5,000	36,392	41,392
	<u>22,839</u>	<u>49,013</u>	<u>71,852</u>	<u>21,957</u>	<u>36,392</u>	<u>58,349</u>

During the year ended 31 March 2024 £34,013 (2023: £Nil) of government grants was received.

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
5 Charitable activities						
Catering income	125,664	-	125,664	94,630	-	94,630
Work Skills service payments	881,558	-	881,558	761,372	-	761,372
Adult service payments	132,565	-	132,565	116,986	-	116,986
Activities income	25,310	-	25,310	28,838	-	28,838
Work Skills - gardening income	17,782	-	17,782	7,090	-	7,090
Members' holiday payments	125,145	-	125,145	106,719	-	106,719
Other Work Skills income	3,880	-	3,880	2,451	-	2,451
Youth service payments	15,852	-	15,852	5,436	-	5,436
Supported Living Income	503,383	-	503,383	425,013	-	425,013
Bespoke income	421,094	-	421,094	355,989	-	355,989
	<u>2,252,233</u>	<u>-</u>	<u>2,252,233</u>	<u>1,904,524</u>	<u>-</u>	<u>1,904,524</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
6 Other trading activities						
Fundraising events	3,579		3,579	4,029	-	4,029
Shop income	3,065		3,065	5,547	-	5,547
Airbnb	14,914		14,914	18,394	-	18,394
Rental income	12,950		12,950	-	-	-
	<u>34,508</u>	<u>-</u>	<u>34,508</u>	<u>27,970</u>	<u>-</u>	<u>27,970</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
7 Other income						
Bank interest receivable	4,061	-	4,061	496	-	496

About With Friends

Notes to the financial statements (continued)

Year ended 31 March 2024

8 Costs of raising funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charity shop	744		744	3,479	-	3,479
Wages and salaries	9,425		9,425	3,171	-	3,171
	10,169	-	10,169	6,650	-	6,650

9 Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Wages and salaries	1,444,005	-	1,444,005	1,231,171	4,020	1,235,191
Social Security	116,051	-	116,051	101,584	-	101,584
Pensions	35,429	-	35,429	31,093	-	31,093
Rent and rates	88,613	-	88,613	102,115	-	102,115
Insurance	9,211	-	9,211	5,469	-	5,469
Light and heat	35,756	11,150	46,906	26,039	16,800	42,839
Telephone	31,930	-	31,930	28,656	-	28,656
Postage and stationery	5,521	-	5,521	8,584	-	8,584
Advertising	2,757	-	2,757	2,543	-	2,543
Sundries	1,823	-	1,823	1,453	-	1,453
Travel and subsistence	57,833	1,200	59,033	48,773	-	48,773
General repair and maintenance	85,603	2,625	88,228	42,679	3,152	45,831
Equipment and venue hire	4,187	-	4,187	4,105	-	4,105
Motor expenses	44,274	1,100	45,374	32,604	-	32,604
Licences and subscriptions	7,264	-	7,264	7,508	-	7,508
Activities and direct costs	83,558	-	83,558	70,300	900	71,200
Work skills direct costs	13,867	-	13,867	15,521	-	15,521
Consultancy fees	11,934	-	11,934	12,028	-	12,028
Depreciation	55,058	-	55,058	44,348	-	44,348
Bank charges	29,196	-	29,196	9,681	-	9,681
Grants to individuals - Amenity funds	1,879	-	1,879	4,015	-	4,015
Professional fees	12,461	-	12,461	5,160	-	5,160
Training	8,874	-	8,874	10,914	-	10,914
Accountancy	1,330	-	1,330	1,860	-	1,860
Profit on sale of fixed assets	-	-	-	(800)	-	(800)
Other employee benefits	32,701	-	32,701	26,421	-	26,421
Governance costs	17,394	-	17,394	7,440	-	7,440
	2,238,509	16,075	2,254,584	1,881,264	24,872	1,906,136

10 Net income

Net income is started after charging/(crediting)

	2024 £	2023 £
Depreciation of tangible fixed assets	88,613	44,669
Operating lease costs	79,843	97,163

11 Auditors remuneration

	2024 £	2023 £
Fees payable for the audit of the financial statements	17,394	7,440
Fees payable to the charity's auditor and its associates for other services: Other non-audit services	1,330	1,860

About With Friends

Notes to the financial statements (continued)

Year ended 31 March 2024

12 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	1,453,370	1,239,920
Social security costs	116,093	101,686
Employer contributions to pension plans	35,447	31,137
Other employee benefits	32,701	26,457
	<u>1,637,611</u>	<u>1,399,200</u>

During the year settlement payments of £15,000 (2023: £nil) were made. There were no outstanding payments as at 31 March 2024 (2023: £nil).

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity, and comprise the members of the Senior Management Team as detailed in page 1. The total compensation paid to key management personnel for services provided to the charity was £201,336 (2023: £192,559).

The average head count of employees during the year was 69 (2023: 64).

No employee received employee benefits of more than £60,000 during the year (2023: £Nil).

13 Trustee remuneration and expenses

During the year no trustees were reimbursed for expenses (2023: £Nil). No other remuneration or other benefits were paid to trustees in their capacity as trustees.

14 Tangible Fixed Assets - Group & Charity

	Freehold property £	Long leasehold property £	Motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost					
As at 1 April 2023	450,120	75,661	96,930	162,854	785,565
Additions	738,014	-	-	26,804	764,818
Disposals	-	(75,661)	-	(9,189)	(84,850)
As at 31 March 2024	<u>1,188,134</u>	<u>-</u>	<u>96,930</u>	<u>180,469</u>	<u>1,465,533</u>
Depreciation					
As at 1 April 2023	35,796	75,661	55,713	101,797	268,967
Charge for the period	19,370	-	13,161	22,686	55,217
On disposals	-	(75,661)	-	(9,189)	(84,850)
As at 31 March 2024	<u>55,166</u>	<u>-</u>	<u>68,874</u>	<u>115,294</u>	<u>239,334</u>
Net book value					
As at 31 March 2024	<u>1,132,968</u>	<u>-</u>	<u>28,056</u>	<u>65,175</u>	<u>1,226,199</u>
As at 31 March 2023	<u>414,324</u>	<u>-</u>	<u>41,217</u>	<u>61,057</u>	<u>516,598</u>

Capital commitments

	2024 £	2023 £
Contracted for but not provided for in the financial statements.	<u>19,422</u>	<u>-</u>

About With Friends

Notes to the financial statements (continued)

Year ended 31 March 2024

14 Investments - Shares in group undertakings

	2024 Charity £	2024 Group £
Cost		
Additions	100	-
At 31 March 2024	100	-
Impairment		
As at 31 March 2024	-	-
Net book value		
As at 31 March 2024	100	-
As at 31 March 2023	-	-

All investments shown above are held at valuation.

The Charity holds 100 shares of £1 in its wholly owned subsidiary company About With Friends Hospitality Limited (company number 15267648) which is incorporated in the United Kingdom. The company operates catering facilities within Cromer. Any profits generated by the company will be donated to About With Friends by Gift Aid.

The summary financial performance of the subsidiary alone is:

	2024 £	2023 £
Turnover	151,169	-
Expenditure	(190,809)	-
Loss	(39,640)	-
Amount donated to About With Friends by Gift Aid	-	-
Net assets/(liabilities)	(39,640)	-

About With Friends

Notes to the financial statements

Year ended 31 March 2024

15 Stock

	2024 Charity £	2024 Group £	2023 Charity £	2023 Group £
Raw materials and consumables	-	400	400	400

16 Debtors

	2024 Charity £	2024 Group £	2023 Charity £	2023 Group £
Trade debtors	158,596	158,596	126,814	126,814
Prepayments and accrued income	47,449	54,329	14,945	14,945
Other debtors	-	-	-	-
Amounts owed by group undertakings	40,462	-	-	-
	<u>246,507</u>	<u>212,925</u>	<u>141,759</u>	<u>141,759</u>

17 Creditors: Amounts falling due within one year

	2024 Charity £	2024 Group £	2023 Charity £	2023 Group £
Bank loans and overdrafts	26,319	26,319	8,138	8,138
Trade creditors	28,136	28,136	38,390	38,390
Accruals and deferred income	10,526	16,555	14,366	14,366
Social security and other taxes	27,040	28,680	22,706	22,706
Other creditors	164,511	164,511	154,461	154,461
	<u>256,532</u>	<u>264,201</u>	<u>238,061</u>	<u>238,061</u>

The bank loans are secured on the freehold property of the Charity. Of the loans at the year end, £17,795 (2023: £Nil) is subject to a variable rate of 3% over the Bank of England's base rate and £8,524 (2023: £8,138) is subject to a fixed rate of 2.7%.

	2024 Charity £	2024 Group £	2023 Charity £	2023 Group £
Deferred income brought forward	7,379	7,379	6,087	6,087
Released during the year	(7,379)	(7,379)	(6,087)	(6,087)
Deferred during the year	5,572	5,572	7,379	7,379
Deferred income carried forward	<u>5,572</u>	<u>5,572</u>	<u>7,379</u>	<u>7,379</u>

Deferred income related to payments received in advance for members' holidays.

18 Creditors: Amounts falling due after more than one year

	2024 Charity £	2024 Group £	2023 Charity £	2023 Group £
Bank loans and overdrafts	478,367	478,367	88,011	88,011

The bank loans are secured on the freehold property of the Charity. Of the loans at the year end, £398,982 (2023: £Nil) is subject to a variable rate of 3% over the Bank of England's base rate and £79,385 (2023: £88,011) is subject to a fixed rate of 2.7%.

About With Friends

Notes to the financial statements (continued)

Year ended 31 March 2024

19 Pension and other post retirement benefits

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £35,447 (2023: £31,137).

20 Analysis of charitable funds

Unrestricted funds

Year ended 31 March 2024

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	800,191	2,313,641	(2,248,678)	4,015	869,169

Restricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Big Lottery Fund	1,000	-	-	-	1,000
Norfolk Community Foundation - Sir Norman Lamb Fund	4,920	-	-	-	4,920
Norfolk Community Foundation - Household Support Fund (Round 3)	500	-	-	-	500
Norfolk Community Foundation - Household Support Fund (Round 4)	2,450	-	(2,250)	-	200
Norfolk Community Foundation - Household Support Fund (Round 5)	-	10,000	(10,000)	-	-
Morrisons Foundation	-	5,000	(1,200)	(626)	3,174
New Anglia LEP	-	34,013	(2,625)	(3,389)	27,999
	8,870	49,013	(16,075)	(4,015)	37,793

Year ended 31 March 2023

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	729,508	1,954,947	(1,887,914)	3,650	800,191

Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Big Lottery Fund	1,000	-	-	-	1,000
Norfolk Community Foundation - NHS Norfolk & Waveney CCG	-	4,920	(4,920)	-	-
Charities Trust	-	1,650	-	(1,650)	-
Active Norfolk	-	1,940	(1,940)	-	-
Norfolk Community Foundation - Sheringham Shoal	-	1,212	(1,212)	-	-
Norfolk Community Foundation - Surviving Winter	-	2,000	-	(2,000)	-
Norfolk Community Foundation - Sir Norman Lamb Fund	-	4,920	-	-	4,920
Norfolk Community Foundation - Household Support Fund (Round 3)	-	10,000	(9,500)	-	500
Norfolk Community Foundation - Household Support Fund (Round 4)	-	9,750	(7,300)	-	2,450
	1,000	36,392	(24,872)	(3,650)	8,870

Transfers between funds

Transfers between funds in the current year represent the capitalisation of fixed asset items purchased from restricted funds awarded.

About With Friends

Notes to the financial statements (continued)

Year ended 31 March 2024

20 Analysis of charitable funds (continued)

The Big Lottery Fund awarded funding of £10,000 for two vehicles and signage for the vehicles for Workskills access. £9,000 was used to purchase the two vehicles in the year ended 31 March 2019 and the balance will be spent on signage.

Norfolk Community Foundation: Sir Norman Lamb Fund covers activity costs and staff support for members during respite breaks.

Norfolk Community Foundation: Household Support Fund (Rounds 3, 4 and 5) - provided funding to support households who are vulnerable to the rising cost of living.

Morrisons Foundation provided funding to support projects undertaken by the Charity.

New Anglia LEP provided funding towards the setup of the Bistro.

Funding year ended 31 March 2023

Norfolk Community Foundation: NHS Norfolk & Waveney CCG covered activity costs and staff support for members during respite breaks.

Charities Trust - funded the purchase of kitchen equipment. The relevant equipment was capitalised as a fixed asset during the previous year, a transfer of £1,650 being made to the general fund to reflect the purchase.

Active Norfolk - funded the purchase of activities equipment.

Norfolk Community Foundation: Sheringham Shoal funded the installation of energy efficient lighting in the new management and administration office.

Norfolk Community Foundation: Surviving Winter Fund provided funding towards the café. The corresponding expenditure was capitalised as a fixed asset during the previous year, with a transfer of £2,000 being made to the general fund to reflect the purchase.

21 Analysis of net assets between funds

As at 31 March 2024

	Unrestricted funds £	Restricted funds	Total Funds 2024 £
Fixed assets	1,226,199	-	1,226,199
Current assets	385,538	37,793	423,331
Creditors less than 1 year	(264,201)	-	(264,201)
Creditors greater than 1 year	(478,367)	-	(478,367)
Net assets	869,169	37,793	906,962

As at 31 March 2023

	Unrestricted funds £	Restricted funds	Total Funds 2023 £
Fixed assets	516,598	-	516,598
Current assets	609,665	8,870	618,535
Creditors less than 1 year	(238,061)	-	(238,061)
Creditors greater than 1 year	(88,011)	-	(88,011)
Net assets	800,191	8,870	809,061

About With Friends

Notes to the financial statements (continued)

Year ended 31 March 2024

22 Analysis of changes in net debt

	At 1 April 2023	Cash Flows	Other Changes	At 31 March 2024
	£	£	£	£
Cash at bank and in hand	476,376	(266,370)	-	210,006
Debt due within one year	(8,138)	16,463	(34,644)	(26,319)
Debt due after one year	(88,011)	(425,000)	34,644	(478,367)
	<u>380,227</u>	<u>(674,907)</u>	<u>-</u>	<u>(294,680)</u>

23 Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024	2023
	£	£
No later than 1 year	67,666	75,360
Later than 1 year and not later than 5 years	131,007	102,098
More than 5 years	7,500	-
	<u>206,173</u>	<u>177,458</u>

The amount of lease payments recognised as an expense in charitable activities during the year is £79,843 (2023: £97,163).

24 Related parties

Unrestricted donations amounting to £Nil (2023: £340) were received from Trustees.

During the year gardening services totalling £158 (2023: £Nil) were provided by the Charity to James Claxton, a Trustee.
Of this £Nil was outstanding at the year end (2023: £Nil)

25 Results of the charity

During the year, the charity made a surplus of £137,541 (2023: £78,553).

ABOUT WITH FRIENDS

England & Wales - Charity number 1164119

Accounts

About With Friends
Financial statements
31 March 2023

About With Friends

Financial statements

Year ended 31 March 2023

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About With Friends

Trustees' annual report

Year ended 31 March 2023

The trustees present their report and the financial statements of the charity for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Reference and administrative details

Registered charity name	About With Friends
Charity registration number	1164119
Principal office	Unit 22D Holt Road Cromer NR27 9JW Norfolk

The trustees

The trustees who served during the year and at the date of approval were as follows:

A Davies (Chair, retired 20 September 2022)
J Claxton (Chair from 20 September 2022)
A Mackway (Treasurer, retired 15 November 2022)
S Savory (Treasurer from 15 November 2022)
B Lloyd-Smith
T Edwards
T Johnson (Appointed 14 March 2023)
J Bower (Appointed 19 July 2023)
G Pegg (Member trustee, appointed 30 May 2022)
D Goss (Member trustee, appointed 30 May 2022)

Chief executive	Helen Dalton-Hare BEM (to 31 March 2023) Sam Harwood (from 1 April 2023)
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Key management personnel	Sam Harwood (Deputy CEO to 31 March 2023) Jamie Moses (Operations Director) David Register (Finance Manager)
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Auditor	Lovewell Blake LLP Chartered accountants & statutory auditor Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
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Bankers	Co-operative Bank Plc P O Box 250 Delf House Skelmersdale WN8 6WT
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About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2023

Objectives and activities

The Aims of About with Friends are as follows:

- Support members in making real **friendships**
- Provide real **work** opportunities for our members
- Provide members with real **choice** to the skills they develop
- Support people to live **independently** in their own homes
- Provide a range of fun planned activities which allow families/carers **respite**
- **Listen** to feedback from members and families and respond
- **Integrate** individuals with complex needs into the About with Friends family
- Value our staff, trustees and **volunteers**

The Objectives of About with Friends are as follows:

- Support and encourage every member to grow in knowledge, ability and skill
- Encourage independence and individual accountability for every member
- Ensure all members have fun, gain satisfaction from their activities and enjoy life
- Ensure every member can achieve, feels valued and is part of the team
- Widen members experiences, expectations and horizons
- Respond to members' needs by actively listening and avoiding assumptions
- Be realistic to potential possibilities and achievement
- Develop opportunities for members to build and sustain strong friendships and good working relationships
- Provide real work opportunities for all members wishing to learn and participate
- Support freedom of choice and equal opportunities for everyone at AWF
- Fully involve members in the choices made and the running of their activities
- Work within the community and alongside other agencies
- Ensure that all staff, volunteers and trustees are sufficiently trained and knowledgeable to meet the needs of both members and the organisation as a whole

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2023

Objectives and activities *(continued)*

Activities for achieving objectives

The Charity creates opportunities and support for people with learning disabilities to live the life they choose.

As we entered 2022 Covid regulations were gradually lifting and all services seemed to be getting back to their pre Covid routines. This was welcomed from all staff and also our members who could again enjoy their services and activities planned without disruption. Although we updated risk assessments regularly and monitored infection control throughout all services, everywhere started to feel safer again.

2022/23 was an exciting year celebrating the 20th anniversary of About with Friends with members, staff and families. Amongst many other fun times we had a couple of events including a Grand Fete held at our main base, and beach themed 20 year celebration party over at North Walsham Community centre where members, staff and parents/carers joined in to celebrate the success of the Charity.

Workskills Programme

The Workskills programme supports members to develop a range of skills in real working environments as well as developing an understanding of the responsibilities, culture and ethos of work. Members are supported by a team of cooks, gardeners, community workers, carpenters, retail and production staff. Work activity includes working in the community café and charity shop, catering for corporate and private events, upcycling furniture, making fabulous craft items, linking with local business, garden maintenance, production/woodwork, IT and media, hair and beauty projects, new life skills service and other work that benefits the community. We are constantly looking for new opportunities to meet members' wishes.

We were given a trial contract with NNDC to set up and run the staff restaurant back in 2021. After a very successful first year at NNDC we were invited to tender for a three year contract to run the staff restaurant five days weekly. Due to the hard work and dedication of both members and staff we were successfully granted the contract for three years and we have successfully completed our first year with amazingly positive feedback from the council and their staffing team. This is a huge achievement and the members are extremely proud to be working in partnership with the local council and thrive within the setting. It has aided us in teaching members a high level of customer service alongside working within a real work environment that has been awarded due to their fantastic efforts.

The Workskills service continued to grow in numbers and the range of skills on offer:

- Hair and beauty salon with PPE measures in place - giving members a chance to learn about hygiene and looking after themselves. Lots of new skills are developed
- We have hugely enlarged our IT and media room - making it more soundproof and more self-contained.
- AQA accredited member training programme continues and we have appointed a new AQA formal accreditation coordinator who takes control of the scheme and works with all services ensuring the best possible outcomes for our members - enabling members to gain a recognised qualification in a chosen area of work
- New life skills unit opened in April 2022 based where the old offices were - this has been set up as a real home environment enabling our members to learn real life skills to promote their independence in the future relevant to their ability and needs. Our members will learn household chores/money management/cooking/budgeting and more.

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2023

Objectives and activities *(continued)*

The Hollies - Respite House

The Hollies is a family feel five-bedroomed house where we offer respite breaks providing the highest quality venue, personalised care, a person centred experience supported by our experienced, committed team. Staying true to our ethos, when not being used for respite, the Hollies is managed by our members to also be a successful Airbnb, welcoming guests from across the country and beyond. A grant from NNDC allowed us to install a fully accessible downstairs bedroom with wet room and hoisting throughout. This is the only accessible respite or holiday rental in North Norfolk, and we are confident that as we build this area of work members will be employed within this venture. Respite has grown in numbers over the last year, we have provided both leisure respite for our members and parental respite for our members.

Adult Social and Leisure Respite Programme for members aged 19 - 80 (oldest member currently)

A wide-ranging programme of activities, sports, arts, music, wellbeing sessions and outings, held mainly on evenings and weekends, enables members to make lasting friendships and undertake leisure activities with their peers. Members are consulted regarding what activities should be included and a two monthly programme is sent out detailing costs and dates allowing families to plan in advance for their own respite breaks.

Highlights usually include:

- Bowling, live music, swimming, a range of sports, boating, festivals, pub nights, and the zoo
- Residential/respice/holidays delivered
- Early delivery of the residential/respice/holiday brochure allowing families/carers the maximum time to plan their respite breaks and take advantage of cheap deals

"Just wanted to say thank you for all who support our young people doing their activities. It was so lovely to watch them tonight enjoying each other's company and sharing some banter with the support staff. Things are starting to feel more normal again and to see them all together laughing and smiling and doing their thing is a total joy".

Respite holidays - for transition and adult social members

We provide a wide range of respite breaks - from weekends, to midweek and longer residential. Members are fully involved in choosing the menu of breaks and enjoy holidays away with their peers. We seek accommodation to meet the needs of our members and their differing interests. These breaks are crucially important to our members and their families and allow real respite and planned time away. We have successfully accommodated nine respite holidays from April 2022 - March 2023. We have worked in co-production with The Horstead Centre and provided activity holidays at their centre along with other holiday destinations relevant for our members' needs and wishes.

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2023

Objectives and activities *(continued)*

Children Service for children and young people with disabilities ages 9 to 18th birthday

Fun with Young Friends

Numbers of children enjoying our Children's service remain low with changes in the ways that families access respite. Families now have budgets, but the most usual amount we come across is £500 per year, a very small amount when purchasing services for a child with additional and often complex needs. The threshold had changed, with more able children often receiving no budget, and some high need children choosing to have their respite in their specialist schools.

The new service is managed alongside Adult leisure services. We deliver a person centred FUN Social Programme - including planning, directing and delivering activities as agreed with our members. These include Saturday provision, excursions and other community-based activities. We ensure that the activities are stimulating, structured, enjoyable, inclusive, and age appropriate. The health, safety and welfare of members are paramount and that they are empowered to exert choice. Following a successful grant application we were able to invite our young members for a two night/three day respite break at The Horstead Centre; for a couple of our members this was their first break away from home and they thoroughly enjoyed being away with their friends and the activities on offer. The feedback from families was excellent.

We are now on the tender for Short Breaks so we are awaiting referrals, we have offered the same programme as we do with our direct payment youth members who hold their own budget - Saturdays and Holiday schemes throughout all school holidays. We have also offered a respite break for later in 2023.

"I wanted to let you know that B really enjoyed his day out last week as he always does with About with Friends. It really helps to have a day in the holidays just to break things up a bit at home. The day was good for me too, getting a few hours on my own to explore beautiful Norfolk. Thanks as always for your support."

Bespoke Service

The programme provides tailored support and development for members with complex needs and learning disabilities who are not in education, employment and/or training of any sort. The programme is person centred and inclusive, developed with positive input from families and professionals. Each individual has their own aims and targets and a well-trained and enthusiastic staff team who form great relationships with those they are working with. Individual timetables are carefully managed, allowing each member to develop at their own pace, listening and responding to their needs at all times and encouraging them to be part of planning their own services. During the last year the Bespoke Service has again shown growth offering services to 13 members and welcoming a new member with complex needs. Each member has their own bespoke package of activity and the aim for many of these members is to move on to our Workskills programme. Bespoke has two units allowing our members further space and room for growth, and this has made all the difference. Bespoke service, along with other services, holds a waiting list.

Highlights centre on the achievements of members including;

- Several members moving into the Workskills programme having built skills and confidence in Bespoke
- Others spending parts of their day in the Workskills area with increased confidence and tolerance of others
- Working in partnership with other professionals to support members in their needs, physical and mental health

"I applaud the work that your organisation does for all its members; it provides a holistic and personal service that encompasses the needs of all individuals. It fully embraces the principles of person centred provision when many other organisations fail to do so. Thank you for all the support that your organisation provides, A is truly a valued individual member and, as her family, we celebrate that"

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2023

Objectives and activities *(continued)*

Supported Living and Outreach

During the last year we have we have appointed a new Registered Manager/Outreach Manager; and extended our work offering a variety of services to 23 people. This service has also built up a very skilled and enthusiastic team who deliver this work. The Supported Living and Outreach Service enables members to live as independently as possible and to be part of the local community. Members are supported in their own homes with domestic tasks, budgeting, banking, medical and other appointments and healthy living. Community Outreach is delivered from people's own homes and helps individuals get out to do a range of chosen tasks and activities. In our first CQC inspection we achieved 'good' across all areas.

Highlights include:

- Ongoing working person-centred support plans and risk-assessments
- Members growing in confidence and aspirations
- Members getting voluntary placements, being confident in their community and using its resources
- Members developing skills so that their service hours can be reduced
- Measurable outcomes for each individual including cooking, maintaining hygiene and health, healthy eating, budgeting, independence skills, maintaining the home and accessing the community

"I just wanted to say a big thank you for all of your hard work during Covid. I think your communication with families was spot on and don't feel you could have done anymore. You have kept C safe. So one big thank you to all of the staff you are all amazing"

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2023

Objectives and activities *(continued)*

Public Benefit

The trustees confirm that they have had due regard to the Charity Commission's guidance regarding public benefit when planning activities for the year.

About with Friends addresses some of the barriers people with a learning disability face to be included as full members of the community by providing a range of high-quality services that enable members to access and engage in the wider community. Volunteers come from the local community and support AWF in a variety of ways.

Members are fully integrated into community life, and as well as being service users, actually become supported to give service to others in need. Members are provided with opportunities to take part in various interests and activities. Members make friends; develop relationships and new skills and each service is designed to maximise opportunities for members to have a fulfilling life as a valued and equal member of the community.

Our partnership working with local schools continues and has offered placements, work experience, and regular days to children and young people, whilst young adults on long college holidays have been able to purchase work experience days on our Workskills programme.

AWF successfully held last year's AGM face to face, hosted by the trustees and the CEO; over 100 members, families, friends and professionals attended along with the local MP Duncan Baker.

The charity works hard to provide real working opportunities for members and other planned events for the year were a 20th anniversary party, tea with the CEO, a fete held at our main base and our Christmas party which is always a firm favourite.

Gardening Team have been able to deliver gardening to our usual customers which has built up throughout the years, we have also completed a garden renovation at a care home which was well planned and delivered successfully. The allotment continues to work well, with raised beds for those with physical mobility problems. Our shed has seating for inclement weather, and a good range of veggies were grown for our kitchens, the café and for sale. We enjoy a good relationship with other allotment owners and it is a great community. Members from our Bespoke Service have particularly enjoyed the allotment.

The community café remains popular. Members love working in there, and it gives a great service to the local community including lots of people with learning disabilities, mental health difficulties and older people. This in addition to local people and holiday makers all meld into this happy little pot with good reviews on Tripadvisor. Remaining busy has its own challenges with many cafés in town. The café is a 'safe place' under the safe place scheme, and also dementia friendly. Through the winter months we provided a 'warm space' offering soup and a hot drink to those who wanted to come along, this was due to a successful grant application.

Production continues to make a wide range of garden and craft items and upcycling of donated furniture and small items. We make a lot of seasonal goods, and the production line is always busy. We have fantastic items being sold in our shop and café with new ranges developed by members and their interests coming up all the time.

AWF Community Shop is always a popular choice with our members and now sells upcycled furniture, homemade candles from our production and even T-shirts/tea towels printed by our members. Our members will make various items whilst in the shop when welcoming in the local community.

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2023

Achievements and performance

Our Deputy CEO continued to make all necessary changes to keep our risk assessments updated. All changes met current Government guidelines.

Sanitisation of every area was rigorously followed with procedures - we purchased a fogging machine which allowed us to fog all areas of services following any rise in covid cases. All cases throughout the year have continued to be reported to DOH.

Members remain involved at every possible stage in the running of About with Friends. Their views are important and are listened to, and ongoing development of the Charity is to meet their needs and wishes.

During 2022/2023 the Charity successfully fulfilled all its commitments both financially and to members in order to deliver the best possible outcomes. Some of our work was done in different ways to offer the best possible service whilst keeping Covid safe. Covid relaxation continued through the year allowing all services to resume pre-Covid activities. We worked to best value and by sharing of resources between our various services to make every penny count.

Staff training is important in ensuring the charity meets the needs of its members, and a rolling training programme for staff to develop the skills required to meet the ever-changing needs of members is in place. Staff enjoy their training and as an organisation we are committed to it, even providing some delicious refreshments when staff stay on late. New staff on our Outreach service continue to complete the Care Certificate (a set of standards that focus on working in a person-centred way). Our Deputy CEO and HR Manager are trained to deliver Adult Safeguarding and Manual Handling which saves delay for new staff being trained. We also now have two further staff members trained in Manual Handling and two managers trained in PBS which will become mandatory for NCC contracts.

Our Operations Director completed NEBOSH as suggested by Health and Safety - and leads on everything Health and Safety wise with a named trustee for Health and Safety also.

As an organisation building a reputation for high quality services we are delighted to have achieved 'GOOD' right through all standards on our first CQC inspection in 2017. Although we haven't been inspected since, we have spoken regularly to CQC and made all the necessary submissions. We embrace CQC standards right through all our services to ensure that we set and adhere to a high standard.

Policies are regularly reviewed by the team and trustees, and updated as needed to meet changing regulation or governance. We currently have 72 Policies within AWF. We continue with 'Safer Recruitment' processes for the application and selection of staff and volunteers, ensuring that AWF members' safety and welfare are central at every stage of the recruitment process. We also welcome our members to be part of the interview panel.

Our regular 'open days' for recruitment of new staff and volunteers remain very popular. These happen in the daytime when our services are active. Participants are shown around our various activities and get a chance to talk to members, see our resources and ask lots of questions from the staff accompanying them. This method of recruitment has enabled us to meet our staffing needs and also build up a good bank of staff who want to work 'as and when'.

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2023

Financial review

Income for the year amounted to £1,991,339 (2022: £1,696,142) and after deducting expenditure of £1,912,786 (2022: £1,540,647) the net income for the year amounted to £78,553 (2022: £155,495).

Reserves policy

Due to the unpredictable nature of charitable income, it is the Trustees' intention to hold an unrestricted reserve of a minimum of six months projected running costs. This currently amounts to £956,000.

Total reserves as at 31 March 2023 were £809,061, including £8,870 of restricted funds. Free reserves, represented by net current assets within the unrestricted fund, amounted to £370,367 at 31 March 2023 which covers approximately just over two months of running costs.

It will therefore be the trustees' aim to continue to build reserves to the required level over a reasonable period of time.

Principal funding sources

The majority of the charity's income comes from local authorities in the form of service payments.

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2023

Plans for future periods

The charity's business plan identifies the potential for the continual development in service provision over the next twelve months for all service areas.

- Critical ongoing financial cuts from central Government to NCC and thus budgets of our members, and the cutting of service to our members has been an issue, but we believe we have offered service to more individuals, and our income streams have held up
- More grants pursued to support our Children's service - we have had some success with grants for Children's services in the last year, and want to promote more respite breaks for the youth
- Members are losing additional money as their Minimum Income Guarantee drops (MIG), and they have to pay money from their benefits for their services. This was a real issue for families and they have been pro-active in complaining about this loss of income. There is concern that members will take less service when it is personally costing them, but they will still need the service on offer. The parents had a strong action group, but were unable to influence NCC
- The community shop and café continue to embed into the community and look for ways to increase usage and partnerships
- More co-production work - involving members. Working with specialists and developing a five-year plan for AWF to be more informed and to reduce our carbon footprint, working towards becoming carbon neutral and mitigating many effects of global change
- Retail and customer service opportunities will continue to develop as our production lines become more commercially robust and varied. We are always on the lookout for good craft material that can be recycled and upcycled
- Backroom systems remain robust; GDPR processes are working well. The NHS toolkit was completed. During this period Outreach Service had become paperless, and all Management and outreach staff have been issued smartphones. We have an HR database "Cascade" being used by all staff which has enabled all HR to be paperless keeping in line with GDPR
- Pro forms database is now being utilised by the management and staff team which leads us to all services becoming paper free by the end of 2023
- Phone system is working well and linking all services and buildings. We have linked all our phones and internet systems with Premier Links who are our external IT; they are a local company which enables any problems to be dealt with hands on
- Server recently upgraded - has more capacity and working well. Has good encryption and has remained secure. This now gives greater capability for remote working which will be useful for any further lockdowns

Structure, governance and management

Governing document

About with Friends was founded in 2002 and constituted as a registered charity in 2003. On 1 April 2016, after a successful application, About with Friends became a Charitable Incorporated Organisation.

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

Recruitment and appointment of trustees

The trustees of About with Friends have the overall responsibility for the governance and strategic direction of the Charity. Trustees are elected to the board at the AGM and stand for three years. If a trustee leaves before the end of their term, a replacement trustee is co-opted. The current trustee board consists of three officers, (Chair, Deputy Chair and Treasurer) and three other trustees. Trustees meet every eight weeks to review strategy and set implementation plans and budgets. Sub-groups may be called prior to meetings if needed and make recommendations to the trustee board. The Chair, Treasurer and CEO meet prior to trustees' meetings to set the agenda and review financial information. The trustees hold an Annual General Meeting to which membership, their families, and professionals are invited.

Trustee Induction and training

New trustees are recruited based on the skills and expertise needed by the Charity. All are given a welcome pack with everything from the constitution, consent forms, codes of conduct, trustee guidelines, charity organogram and meeting dates for the year.

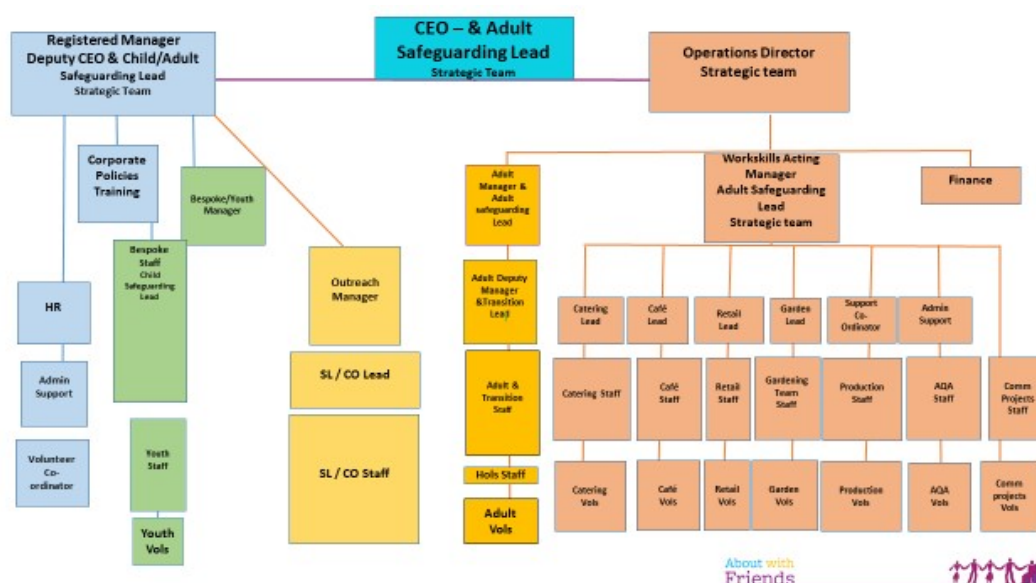
Risk management

The trustee board is responsible for the management of the risks faced by the Charity. A risk management strategy is in place and has been ratified by the trustees. All areas of potential risk are fully discussed at trustees' meetings and systems and procedures are established to manage those risks. Systems, controls and procedures include strategic planning, budgeting, governance structure and lines of reporting, formal written policies (regularly reviewed and added to), hierarchical authorisation and approval levels, and formal agendas and minute taking for trustees' meetings.

Organisational structure

The Charity is managed by the Chief Executive Officer who has the overall responsibility for informing strategy and the general operational management including human and financial resources, service delivery and quality control.

During 2022/23 the CEO was supported by an experienced Senior Management Team including a Deputy CEO and Operations Director - duties were delegated by the CEO as appropriate to ensure the smooth and effective running of the organisation. The charity's Deputy CEO was appointed as CEO in April 2023. A clear Scheme of Delegation is in place to provide clarity of decision making and levels of accountability.



About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

Senior management pay policy

The salary of the CEO and Operations Director is set by trustees, whilst the Deputy CEO and other posts are set by the CEO with input from others as needed. Independent review of salaries and local salary levels is sought where appropriate. The pay of all staff including Senior Management is reviewed annually and any pay increase/or up-rise in increment made.

There is a clearly laid out and transparent salary banding document which dictates which band staff are in, and the increments that can be attained. Staff may be paid additional increments or bonuses for particular skills, qualifications, changes in legislation or service achievement. Salaries are benchmarked against the local staff market.

Employees and volunteers

An enthusiastic and well-trained growing staff team and fantastic volunteers underpin the charity. At the end of March 2023, the charity employed 32 full time and 33 part time staff. A small team of four bank workers is slowly increasing. Our 12 active volunteers are a vital and much valued part of the charity that help to ensure the effective and efficient delivery of services this period. The charity has adopted 'Safer Recruitment' processes for the application and selection of staff and volunteers, ensuring that AWF members' safety and welfare are central at every stage of the recruitment process. Our policies and procedures have been updated regularly since this was adopted.

Fundraising standards

The charity carries out limited fundraising activities in connection with its activities. No professional fundraisers or third-party commercial participators are used. There have been no complaints about the charity's fundraising this year. Fundraising is monitored by way of the charity recording all donations and events where income is received. No direct contact is made with the public regarding fundraising activities.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2023

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

True and Fair override

The accounts (financial statements) have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair view". This departure has involved following Accounting and Reporting by charities by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Auditor

Lovewell Blake LLP have indicated their willingness to continue in office for the ensuing year.

The trustees' annual report was approved on 21 September 2023 and signed on behalf of the board of trustees by:

J Claxton
Trustee

About With Friends

Independent auditor's report to the trustees of About With Friends

Year ended 31 March 2023

Opinion

We have audited the financial statements of About With Friends (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

About With Friends

Independent auditor's report to the trustees of About With Friends *(continued)*

Year ended 31 March 2023

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

About With Friends

Independent auditor's report to the trustees of About With Friends *(continued)*

Year ended 31 March 2023

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance;
- Enquiry of entity staff compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, testing of journal entries and other adjustments for appropriateness, evaluation the business rational of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

About With Friends

Independent auditor's report to the trustees of About With Friends *(continued)*

Year ended 31 March 2023

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Lovewell Blake LLP
Chartered accountants & statutory auditor
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

6 November 2023

About With Friends

Statement of financial activities

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	21,957	36,392	58,349	177,453
Charitable activities	5	1,904,524	–	1,904,524	1,492,377
Other trading activities	6	27,970	–	27,970	25,069
Investment income	7	496	–	496	57
Other income	8	–	–	–	1,186
Total income		<u>1,954,947</u>	<u>36,392</u>	<u>1,991,339</u>	<u>1,696,142</u>
Expenditure					
Costs of raising funds:					
Costs of raising funds	10	(6,650)	–	(6,650)	(7,151)
Charitable activities	11	(1,881,264)	(24,872)	(1,906,136)	(1,533,496)
Total expenditure		<u>(1,887,914)</u>	<u>(24,872)</u>	<u>(1,912,786)</u>	<u>(1,540,647)</u>
Net income before transfer of funds		67,033	11,520	78,553	155,495
Transfers between funds		3,650	(3,650)	–	–
Net movement in funds		<u>70,683</u>	<u>7,870</u>	<u>78,553</u>	<u>155,495</u>
Reconciliation of funds					
Total funds brought forward		729,508	1,000	730,508	575,013
Total funds carried forward		<u>800,191</u>	<u>8,870</u>	<u>809,061</u>	<u>730,508</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 21 to 33 form part of these financial statements.

About With Friends

Balance sheet

31 March 2023

		2023		2022	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	16		516,598		528,501
Current assets					
Stocks	17	400		400	
Debtors	18	141,759		67,408	
Cash at bank and in hand		476,376		732,338	
		<u>618,535</u>		<u>800,146</u>	
Creditors: Amounts falling due within one year	19	<u>(238,061)</u>		<u>(500,366)</u>	
Net current assets			<u>380,474</u>		<u>299,780</u>
Total assets less current liabilities			897,072		828,281
Creditors: Amounts falling due after more than one year	20		<u>(88,011)</u>		<u>(97,773)</u>
Net assets			<u>809,061</u>		<u>730,508</u>
Funds of the charity					
Restricted funds			8,870		1,000
Unrestricted funds			800,191		729,508
Total charity funds	22		<u>809,061</u>		<u>730,508</u>

These financial statements were approved by the board of trustees and authorised for issue on 21 September 2023 and are signed on behalf of the board by:

J Claxton
Trustee

The notes on pages 21 to 33 form part of these financial statements.

About With Friends

Statement of cash flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income	78,553	155,495
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	44,669	36,390
Other interest receivable and similar income	(496)	(57)
Interest payable and similar charges	7,623	3,726
Gains on disposal of tangible fixed assets	(800)	(5,329)
Accrued expenses	1,292	6,087
<i>Changes in:</i>		
Trade and other debtors	(74,351)	41,365
Trade and other creditors	(23,984)	(19,012)
Cash generated from operations	32,506	218,665
Interest paid	(7,623)	(3,726)
Interest received	496	57
Net cash from operating activities	<u>25,379</u>	<u>214,996</u>
Cash flows from investing activities		
Purchase of tangible assets	(32,766)	(158,458)
Proceeds from sale of tangible assets	800	6,494
Net cash used in investing activities	<u>(31,966)</u>	<u>(151,964)</u>
Cash flows from financing activities		
Proceeds from borrowings	—	240,000
Repayments of borrowings	(249,375)	(9,382)
Net cash (used in)/from financing activities	<u>(249,375)</u>	<u>230,618</u>
Net (decrease)/increase in cash and cash equivalents	<u>(255,962)</u>	<u>293,650</u>
Cash and cash equivalents at beginning of year	<u>732,338</u>	<u>438,688</u>
Cash and cash equivalents at end of year	<u>476,376</u>	<u>732,338</u>

The notes on pages 21 to 33 form part of these financial statements.

About With Friends

Notes to the financial statements

Year ended 31 March 2023

1. General information

The charity is a registered CIO in England and Wales. The address of the principal office is Unit 22D, Holt Road, Cromer, NR27 9JW, Norfolk

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- For donations and gifts to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.
- Income from investments is included when receivable.
- Income from grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.
- Clothing and other items donated for resale through the charity's shop are included as income within charitable activities when they are sold.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on raising funds comprises the costs associated with attracting voluntary income.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Redundancy payments

Where an obligation to make a redundancy or termination payment exists, the costs incurred by the charity are accounted for on an accruals basis and included within employee benefits.

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Operating leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	5 - 50 years straight line
Leasehold property	-	5 years straight line
Motor vehicles	-	20% - 33% straight line
Plant and machinery	-	15% - 50% straight line

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

The fair value of donated stock has not been included in these accounts on the basis that it is impractical to obtain a fair value due to the volume of low-value items received and the absence of detailed stock control systems and records.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Employee benefits

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2023

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	14,317	–	14,317
Membership fees	2,640	–	2,640
Grants			
Grants	5,000	36,392	41,392
	<u>21,957</u>	<u>36,392</u>	<u>58,349</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	7,227	–	7,227
Membership fees	–	–	–
Grants			
Grants	12,181	158,045	170,226
	<u>19,408</u>	<u>158,045</u>	<u>177,453</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Catering income	94,630	94,630	58,734	58,734
Work Skills service payments	761,372	761,372	630,842	630,842
Adult service payments	116,986	116,986	91,717	91,717
Activities income	28,838	28,838	16,807	16,807
Work skills - gardening income	7,090	7,090	11,396	11,396
Members' holiday payments	106,719	106,719	58,774	58,774
Other Work Skills income	2,451	2,451	8,421	8,421
Youth service payments	5,436	5,436	4,598	4,598
Supported Living income	425,013	425,013	359,453	359,453
Bespoke income	355,989	355,989	251,635	251,635
	<u>1,904,524</u>	<u>1,904,524</u>	<u>1,492,377</u>	<u>1,492,377</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	4,029	4,029	1,338	1,338
Shop income	5,547	5,547	3,460	3,460
Airbnb	18,394	18,394	20,271	20,271
	<u>27,970</u>	<u>27,970</u>	<u>25,069</u>	<u>25,069</u>

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2023

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	496	496	57	57

8. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Covid-19 Job Retention Scheme	—	—	1,186	1,186

9. Government grants

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Grants				
Norfolk County Council - Infection Control Fund	—	—	—	30,744
Norfolk County Council - Workforce Grant	—	—	—	26,353
Norfolk County Council - Social Infrastructure Fund	—	—	—	70,000
North Norfolk District Council - Omicron Hospitality and Leisure Grant	—	—	—	2,667
North Norfolk District Council - Additional Restrictions Grant	—	—	—	16,704
Other income				
Covid-19 Job Retention Scheme	—	—	—	1,186
	—	—	—	147,654

10. Costs of raising funds

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Charity shop	3,479	3,479	3,027	3,027
Wages and salaries	3,171	3,171	4,124	4,124
	6,650	6,650	7,151	7,151

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2023

11. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Wages and salaries	1,231,171	4,020	1,235,191
Social security	101,584	—	101,584
Pensions	31,093	—	31,093
Rent and rates	102,115	—	102,115
Insurance	5,469	—	5,469
Light and heat	26,039	16,800	42,839
Telephone	28,656	—	28,656
Postage and stationery	8,584	—	8,584
Advertising	2,543	—	2,543
Sundries	1,453	—	1,453
Travel and subsistence	48,773	—	48,773
General repair and maintenance	42,679	3,152	45,831
Equipment and venue hire	4,105	—	4,105
Motor expenses	32,604	—	32,604
Licenses and subscriptions	7,508	—	7,508
Activities and direct costs	70,300	900	71,200
Work skills direct costs	15,521	—	15,521
Consultancy fees	12,028	—	12,028
Depreciation	44,348	—	44,348
Bank charges	9,681	—	9,681
Grants to individuals - Amenity funds	4,015	—	4,015
Professional fees	5,160	—	5,160
Training	10,914	—	10,914
Accountancy	1,860	—	1,860
Profit on sale of fixed assets	(800)	—	(800)
Other employee benefits	26,421	—	26,421
Governance costs	7,440	—	7,440
	<u>1,881,264</u>	<u>24,872</u>	<u>1,906,136</u>

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2023

11. Expenditure on charitable activities (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Wages and salaries	947,698	88,045	1,035,743
Social security	73,331	—	73,331
Pensions	25,621	—	25,621
Rent and rates	91,712	—	91,712
Insurance	4,446	—	4,446
Light and heat	(59)	—	(59)
Telephone	28,646	—	28,646
Postage and stationery	8,477	—	8,477
Advertising	2,604	—	2,604
Sundries	1,651	—	1,651
Travel and subsistence	30,966	—	30,966
General repair and maintenance	53,669	—	53,669
Equipment and venue hire	2,998	—	2,998
Motor expenses	27,999	—	27,999
Licenses and subscriptions	7,472	—	7,472
Activities and direct costs	50,780	—	50,780
Work skills direct costs	15,504	—	15,504
Consultancy fees	13,329	—	13,329
Depreciation	36,390	—	36,390
Bank charges	5,724	—	5,724
Professional fees	3,101	—	3,101
Training	9,893	—	9,893
Accountancy	1,440	—	1,440
Profit on sale of fixed assets	(5,329)	—	(5,329)
Other employee benefits	—	—	—
Governance costs	5,760	—	5,760
	<u>1,445,451</u>	<u>88,045</u>	<u>1,533,496</u>

12. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	44,669	36,390
Operating lease rentals	<u>97,163</u>	<u>86,890</u>

13. Auditors remuneration

	2023 £	2022 £
Fees payable for the audit of the financial statements	<u>7,440</u>	<u>5,760</u>
Fees payable to the charity's auditor and its associates for other services:		
Other non-audit services	<u>1,860</u>	<u>1,440</u>

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2023

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	1,239,920	1,041,079
Social security costs	101,686	73,387
Employer contributions to pension plans	31,137	25,651
Other employee benefits	26,457	–
	<u>1,399,200</u>	<u>1,140,117</u>

No settlement or redundancy payments were made during the current year (2022: settlement payments of £5,000).

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity, and comprise the members of the Senior Management Team as detailed on page 1. The total compensation paid to key management personnel for services provided to the charity was £192,559 (2022: £194,409).

The average head count of employees during the year was 64 (2022: 57).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

15. Trustee remuneration and expenses

During the year no trustees were reimbursed for expenses (2022: £Nil). No other remuneration or other benefits were paid to trustees in their capacity as trustees.

16. Tangible fixed assets

	Freehold property £	Long leasehold property £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 Apr 2022	450,120	75,661	106,295	143,613	775,689
Additions	–	–	10,635	22,131	32,766
Disposals	–	–	(20,000)	(2,890)	(22,890)
At 31 Mar 2023	<u>450,120</u>	<u>75,661</u>	<u>96,930</u>	<u>162,854</u>	<u>785,565</u>
Depreciation					
At 1 Apr 2022	25,036	75,661	62,977	83,514	247,188
Charge for the year	10,760	–	12,736	21,173	44,669
Disposals	–	–	(20,000)	(2,890)	(22,890)
At 31 Mar 2023	<u>35,796</u>	<u>75,661</u>	<u>55,713</u>	<u>101,797</u>	<u>268,967</u>
Carrying amount					
At 31 Mar 2023	<u>414,324</u>	<u>–</u>	<u>41,217</u>	<u>61,057</u>	<u>516,598</u>
At 31 Mar 2022	<u>425,084</u>	<u>–</u>	<u>43,318</u>	<u>60,099</u>	<u>528,501</u>

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2023

17. Stocks

	2023 £	2022 £
Raw materials and consumables	400	400

18. Debtors

	2023 £	2022 £
Trade debtors	126,814	48,800
Prepayments and accrued income	14,945	18,608
	<u>141,759</u>	<u>67,408</u>

19. Creditors: Amounts falling due within one year

	2023 £	2022 £
Bank loans and overdrafts	8,138	7,751
Trade creditors	38,390	38,230
Accruals and deferred income	14,366	29,610
Social security and other taxes	22,706	18,712
Other creditors	154,461	406,063
	<u>238,061</u>	<u>500,366</u>

Other creditors in the previous year included an unsecured loan from a related party, details are included in note 26.

	2023 £	2022 £
Deferred income brought forward	6,087	13,127
Released during the year	(6,087)	(13,127)
Deferred during the year	7,379	6,087
Deferred income carried forward	<u>7,379</u>	<u>6,087</u>

Deferred income related to payments received in advance for members' holidays.

20. Creditors: Amounts falling due after more than one year

	2023 £	2022 £
Bank loans and overdrafts	88,011	97,773

The bank loan is secured on freehold property. The repayment basis is 15 years with a fixed interest rate of 2.7%.

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £31,137 (2022: £25,651).

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2023

22. Analysis of charitable funds

2023

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	729,508	1,954,947	(1,887,914)	3,650	800,191

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Big Lottery Fund	1,000	–	–	–	1,000
Norfolk Community Foundation - NHS Norfolk & Waveney CCG	–	4,920	(4,920)	–	–
Charities Trust	–	1,650	–	(1,650)	–
Active Norfolk	–	1,940	(1,940)	–	–
Norfolk Community Foundation - Sheringham Shoal	–	1,212	(1,212)	–	–
Norfolk Community Foundation - Surviving Winter	–	2,000	–	(2,000)	–
Norfolk Community Foundation - Sir Norman Lamb Fund	–	4,920	–	–	4,920
Norfolk Community Foundation - Household Support Fund (Round 3)	–	10,000	(9,500)	–	500
Norfolk Community Foundation - Household Support Fund (Round 4)	–	9,750	(7,300)	–	2,450
	<u>1,000</u>	<u>36,392</u>	<u>(24,872)</u>	<u>(3,650)</u>	<u>8,870</u>

2022

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	574,013	1,538,097	(1,452,602)	70,000	729,508

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2023

22. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Big Lottery Fund	1,000	–	–	–	1,000
NCC - infection control funding	–	30,744	(30,744)	–	–
NCC - Workforce grant	–	26,353	(26,353)	–	–
NCC - Social Infrastructure Fund	–	70,000	–	(70,000)	–
Kick Start - Start Up Grant	–	1,500	(1,500)	–	–
Voluntary Norfolk - COMF	–	5,080	(5,080)	–	–
Norfolk Community Foundation	–	5,000	(5,000)	–	–
NNDC OHLG - Grant	–	2,667	(2,667)	–	–
NNDC - ARG Grant	–	16,701	(16,701)	–	–
	<u>1,000</u>	<u>158,045</u>	<u>(88,045)</u>	<u>(70,000)</u>	<u>1,000</u>

The Big Lottery Fund awarded funding of £10,000 for two vehicles and signage for the vehicles for Workskills access. £9,000 was used to purchase two vehicles in the year ended 31 March 2019 and the balance to be spent on signage.

Norfolk Community Foundation: NHS Norfolk & Waveney CCG covers activity costs and staff support for members during respite breaks.

Charities Trust - funded the purchase of kitchen equipment. The relevant equipment has been capitalised as a fixed asset during the year, with a transfer of £1,650 being made to the general fund to reflect the purchase.

Active Norfolk - funded the purchase of activities equipment.

Norfolk Community Foundation: Sheringham Shoal funded the installation of energy efficient lighting in the new management and administration office.

Norfolk Community Foundation: Surviving Winter Fund provided funding towards the café. The corresponding expenditure has been capitalised as a fixed asset during the year, with a transfer of £2,000 being made to the general fund to reflect the purchase.

Norfolk Community Foundation: Sir Norman Lamb Fund covers activity costs and staff support for members during respite breaks.

Norfolk Community Foundation: Household Support Fund (Rounds 3 and 4) - provided funding to support households who are vulnerable to the rising cost of living.

Funding year ended 31 March 2022

The Norfolk County Council Infection Control Fund, provided by the UK government, is restricted to particular measures to aid infection control to aid adult social care providers to reduce the rate of COVID-19 transmission.

Norfolk County Council Workforce Grant - covered various staff related expenses throughout the pandemic.

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2023

22. Analysis of charitable funds (continued)

Norfolk County Council Social Infrastructure Fund - this was towards the capital improvements at Bailey Road, and the transfer between funds represents the removal of the restriction on this expenditure being incurred.

North Norfolk District Council Omicron Hospitality and Leisure Grant - this was for the café and covered costs arising as a result of the Omicron variant.

North Norfolk District Council Additional Restrictions Grant - funds towards the improvements at Bailey Road.

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	516,598	–	516,598
Current assets	609,665	8,870	618,535
Creditors less than 1 year	(238,061)	–	(238,061)
Creditors greater than 1 year	(88,011)	–	(88,011)
Net assets	800,191	8,870	809,061

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	528,501	–	528,501
Current assets	799,146	1,000	800,146
Creditors less than 1 year	(500,366)	–	(500,366)
Creditors greater than 1 year	(97,773)	–	(97,773)
Net assets	729,508	1,000	730,508

24. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	Other changes £	At 31 Mar 2023 £
Cash at bank and in hand	732,338	(255,962)	–	476,376
Debt due within one year	(7,751)	10,612	(10,999)	(8,138)
Debt due after one year	(97,773)	(1,237)	10,999	(88,011)
	626,814	(246,587)	–	380,227

25. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Not later than 1 year	75,360	85,930
Later than 1 year and not later than 5 years	102,098	123,645
	177,458	209,575

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2023

26. Related parties

During the previous year Mrs W Martin, a close family member of Helen Dalton-Hare (the Chief Executive of the charity) loaned the charity £240,000 in connection with a planned purchase of property. The loan was repaid in full during September 2022 (2022: balance of £240,000 outstanding). Interest of £3,000 (2022: £Nil) was paid to Mrs W Martin in respect of the loan.

Unrestricted donations amounting to £340 (2022: £Nil) were received from Trustees.

27. Post balance sheet events

After the year-end the charity entered into an agreement to purchase its premises at Holt Road, Cromer, along with two additional units, for £725,000.

ABOUT WITH FRIENDS

England & Wales - Charity number 1164119

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About With Friends

Trustees' annual report

Year ended 31 March 2022

The trustees present their report and the financial statements of the charity for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Reference and administrative details

Registered charity name	About With Friends
Charity registration number	1164119
Principal office	Unit 22D Holt Road Cromer NR27 9JW Norfolk

The trustees

The trustees who served during the year and at the date of approval were as follows:

A Davies (Chair)
J Claxton (appointed September 2021)
T Edwards (appointed September 2021)
B Lloyd-Smith (appointed September 2021)
A Mackway (appointed September 2021)
S Savory
H Bramwell (appointed September 2021 and resigned March 2022)
N Foley (Treasurer) (resigned September 2021)
C Gleeson (resigned September 2021)
A Hart (resigned September 2021)

Chief executive Helen Dalton-Hare BEM

Key management personnel Sam Harwood (Deputy CEO)
Jamie Moses (Operations Director)
David Register (Finance Manager)

Auditor Lovewell Blake LLP
Chartered accountants & statutory auditor
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

Bankers Co-operative Bank Plc
P O Box 250
Delf House
Skelmersdale
WN8 6WT

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2022

Objectives and activities

The Aims of About with Friends are as follows:

- Support members in making real **friendships**
- Provide real **work** opportunities for our members
- Provide members with real **choice** to the skills they develop
- Support people to live **independently** in their own homes
- Provide a range of fun planned activities which allow families/carers **respite**
- **Listen** to feedback from members and families and respond
- **Integrate** individuals with complex needs into the About with Friends family
- Value our staff, trustees and **volunteers**

The Objectives of About with Friends are as follows:

- Support and encourage every member to grow in knowledge, ability and skill
- Encourage independence and individual accountability for every member
- Ensure all members have fun, gain satisfaction from their activities and enjoy life
- Ensure every member can achieve, feels valued and is part of the team
- Widen members experiences, expectations and horizons
- Respond to members needs by actively listening and avoiding assumptions
- Be realistic to potential possibilities and achievement
- Develop opportunities for members to build and sustain strong friendships and good working relationships
- Provide real work opportunities for all members wishing to learn and participate
- Support freedom of choice and equal opportunities for everyone at AWF
- Fully involve members in the choices made and the running of their activities
- Work within the community and alongside other agencies
- Ensure that all staff, volunteers and trustees are sufficiently trained and knowledgeable to meet the needs of both members and organisation as a whole

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2022

Objectives and activities *(continued)*

Activities for achieving objectives

The Charity creates opportunities and support for people with learning disabilities to live the life they choose.

As we went into 2021 Covid regulations continued to be part of our routine and functions when supporting our members. Staff followed our robust risk assessments; staff and members received their further vaccinations to help keep them safe. We continued to test regularly; cases from staff and members remained low and manageable. Services started to welcome more and more members back from May 2021 when parents/carers and our members were feeling more confident. Dedication from our wonderful staff team made a smooth supportive transition.

By April 2021 most members and staff were back - were keen to be back and the impact of Covid was lessened considerably - both in terms of resumed service and financially. NCC gave good support during this period with a variety of grants, but also bringing our income up to normal levels even though not everybody was back.

Workskills Programme

The Workskills programme supports members to develop a range of skills in real working environments as well as developing an understanding of the responsibilities, culture and ethos of work. Members are supported by a team of cooks, gardeners, community workers, carpenters, retail and production staff. Work activity includes running community lunch and leisure clubs, working in the community café and charity shop, catering for corporate and private events, upcycling furniture, making fabulous craft items, linking with local business, garden maintenance, production/woodwork, IT and media, hair and beauty projects and other work that benefits the community. We are constantly looking for new opportunities to meet members' wishes.

In June of 2021 we were given a trial contract with NNDC to set up and run the staff restaurant. After a very successful first year at NNDC we were invited to tender for a three-year contract to run the staff restaurant five days a week. Due to the hard work and dedication of both members and staff we were successfully granted the contract for three years. This is a huge achievement, and the members are extremely proud to be working in partnership with the local council and thrive within the setting. It has aided us in teaching members a high level of customer service alongside working within a real work environment that has been awarded due to their fantastic efforts.

The Workskills service continued to grow in numbers and the range of skills on offer:

- Hair and beauty salon re-opened safely with PPE measures in place - giving members a chance to learn about hygiene and looking after themselves. Lots of new skills are developed
- We have hugely enlarged our IT and media room - making it more soundproof and more self-contained. Prior to Covid members were being trained in attending high profile meetings and being made aware of changing situations. Of course, during this period meetings were not held except on Zoom and Teams, but we did a lot of this
- AQA accredited member training programme continued when possible - enabling members to gain a recognised qualification in a chosen area of work

The Hollies - Respite House

The Hollies is a family feel five-bedroomed house where we offer respite breaks providing the highest quality venue, care, a personalised experience supported by our experienced, committed, and CQC accredited team. Staying true to our ethos, when not being used for respite, the Hollies is managed by our members to also be a successful Airbnb, welcoming guests from across the country and beyond. A grant from NNDC allowed us to install a fully accessible downstairs bedroom with wet room and hoisting throughout. This will be the only accessible respite or holiday rental in North Norfolk, and we are confident that as we build this area of work members will be employed within this venture.

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2022

Objectives and activities *(continued)*

Adult Social and Leisure Programme

A wide-ranging programme of activities, sports, arts, music, wellbeing sessions and outings, held mainly on evenings and weekends enables members to make lasting friendships and undertake leisure activities with their peers. Members are consulted regarding what activities should be included and a two monthly programme is sent out detailing costs and dates allowing families to plan in advance for their own respite breaks. Highlights usually include:

- Bowling, clubbing, live music, swimming, boating, festivals, pub nights, and the zoo
- Residential / respite / holidays delivered
- Early delivery of the residential / respite / holiday brochure allowing families / carers the maximum time to plan their respite breaks and take advantage of cheap deals

“Just wanted to say thank you for all who support our young people doing their activities. It was so lovely to watch them tonight enjoying each other's company and sharing some banter with the support staff. Things are starting to feel more normal again and to see them all together laughing and smiling and doing their thing is a total joy”.

Transition Service: ages 18 - 25

The Transition Service provides a welcoming environment for members, who need a gradual introduction to the Adult Social and Leisure Respite Programme. Some transition members have extremely complex needs, and the programme provides appropriate activities to meet needs. The Transition Service aims to provide one or two evening activities per week, at least two weekend 'get-togethers' a month, and some holiday schemes during the college holidays. In the coming year we aim to combine Adult and Transition social to make space for children coming from Children's Service to Transition.

Respite holidays - for transition and adult social members

We provide a wide range of respite breaks - from weekends, to midweek and longer residential. Members are fully involved in choosing the menu of breaks and enjoy holidays away with their peers. We seek accommodation to meet the needs of our members and their differing interests. These breaks are crucially important to our members and their families and allow real respite and planned time away. We have successfully accommodated six Respite breaks and the service has slowly recovered from the Covid period and the differing ways we have had to work.

Children Service for children and young people with disabilities ages 13 to 17

Fun with Young Friends replaces Children's Services/Short Breaks

Numbers of children enjoying our Children's service remain low with changes in the ways that families accessed respite. Families now have budgets, but the most usual amount we come across is £500 per year, a very small amount when purchasing services. The threshold had changed, with more able children often receiving no budget, and high need children choosing to have their respite in their specialist schools.

The new service is managed alongside Adult & Transition leisure services. We deliver a person centred FUN Social Programme - including planning, directing and delivering activities as agreed with our members. These include Saturday provision, excursions and other community-based activities. We ensure that the activities are stimulating, structured, enjoyable, inclusive, and age appropriate. The health, safety and welfare of members are paramount and that they are empowered to exert choice. This is a service we very much want to develop and may need to seek funding to enable that to happen.

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2022

Objectives and activities *(continued)*

Bespoke Service

The programme provides tailored support and development for members with complex needs and learning disabilities who are not in education, employment and/or training of any sort. The programme is person centred and inclusive, developed with positive input from families and professionals. Each individual has their own aims and targets and a well-trained and enthusiastic staff team who form great relationships with those they are working with. Individual timetables are carefully managed, allowing each member to develop at their own pace, listening and responding to their needs at all times and encouraging them to be part of planning their own services. During the last year the Bespoke Service has again shown growth offering services to 14 members each with their own bespoke package of activity and the aim for many of these members is to move on to our Workskills programme. Bespoke has now a further unit allowing our members further space and room for growth, and this has made all the difference - particularly during Covid when we could only have one or two members sharing space, and the members on this service are very often clinically extremely vulnerable.

Highlights centre on the achievements of members including;

- Several members moving into the Workskills programme having built skills and confidence in Bespoke
- Others spending parts of their day in the Workskills area with increased confidence and tolerance of others
- Working in partnership with other professionals to support members in their needs, physical and mental health

“Just a quick note to thank you and all the staff and volunteers at About With Friends who, over the years, did so much to make life better for both William and ourselves”

“To the fabulous Bespoke staff - thanks for everything you do for my son”

Supported Living and Outreach

During the last year we have extended our work offering a variety of services to 23 people. This service has also built up a very skilled and enthusiastic team who deliver this work. The Supported Living and Outreach Service enables members to live as independently as possible and to be part of the local community. Members are supported in their own homes with domestic tasks, budgeting, banking, medical and other appointments and healthy living. Community Outreach is delivered from people's own homes and helps individuals get out to do a range of chosen tasks and activities. In our first CQC inspection we achieved 'good' across all areas. During the many lockdowns of Covid we worked in different ways to minimise the impact on members.

Highlights include:

- Ongoing working person-centred support plans and risk-assessments
- Members growing in confidence and aspirations
- Members getting voluntary placements, being confident in their community and using its resources
- Members developing skills so that their service hours can be reduced
- Measurable outcomes for each individual including cooking, budgeting, independence skills, maintaining the home and accessing the community

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2022

Objectives and activities *(continued)*

Public Benefit

The trustees confirm that they have had due regard to the Charity Commission's guidance regarding public benefit when planning activities for the year.

About with Friends addresses some of the barriers people with a learning disability face to be included as full members of the community by providing a range of high-quality services that enable members to access and engage in the wider community. Volunteers come from the local community and support AWF in a variety of ways.

Members are fully integrated into community life, and as well as being service users, actually become supported to give service to others in need. Members are provided with opportunities to take part in various interests and activities. Members make friends; develop relationships and new skills and each service is designed to maximise opportunities for members to have a fulfilling life as a valued and equal member of the community.

Our partnership working with local schools continues and has offered placements, work experience, and regular days to children and young people, whilst young adults on long college holidays have been able to purchase work experience days on our Workskills programme.

When we held our last AGM in September 2021, Covid was still an ongoing daily challenge so again it was a virtual event with only a couple of Trustees present, but the event was filmed and screened live on Facebook. All services gave video presentations, as did our Trustee Treasurer and our external auditor. All of the legal business was carried out as members had all been sent voting papers before the event. There was a good attendance for the event.

The charity works hard to provide real working opportunities for members and most other planned events for the year were, of course, cancelled including our Christmas party, which is always a firm favourite, this was due to a spike in Covid cases in December.

Gardening Team had a difficult year in 2020 and were only able to deliver a small amount of gardening to our usual customers either side of the various Lockdowns. In 2021 with the easing of restrictions and the successful vaccination process we have seen the gardening team build back up. The allotment works well, with raised beds for those with physical mobility problems. Our shed has seating for inclement weather and a good range of veggies are grown for our kitchens, the café and for sale. We enjoy a good relationship with other allotment owners, and it is a great community. Members from our Bespoke Service have particularly enjoyed the allotment.

Community Café remains popular. At the end of lockdown in May we reopened following the Government guidelines and with our robust Risk assessments in place. Members love working in there, and it gives a great service to the local community including lots of people with learning disabilities, mental health difficulties and older people. This in addition to local people and holiday makers all meld into this happy little pot with good reviews on Trip Advisor. Remaining busy has its own challenges with many cafes in town. The Café is a 'Safe place' under the safe place scheme, and also dementia friendly.

Production continues to make a wide range of garden and craft items and upcycling of donated furniture and small items. We make a lot of seasonal goods, and the production line is always busy. We have fantastic items being sold in our shop and café with new ranges developed by members and their interests coming up all the time.

AWF Community Shop was refurbished and reopened in May 2021. The shop is always a popular choice with our members and now sells many upcycled furniture, homemade candles from our production and even T-shirts/tea towels printed by our members.

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2022

Achievements and performance

Our Registered Manager continued to make all necessary changes to keep our Risk Assessments updated - in some cases this required daily changes and all necessary people to be made aware of the changes to the risks. This was the busiest year of work for risk. All changes were current with the Government guidelines.

Sanitisation of every area was rigorously followed with procedures - we purchased a fogging machine which allowed us to fog all areas of services following any rise in covid cases. All cases throughout the year were reported to DOH.

In February we brought in a new Registered Manager and Manager of Outreach Services. As part of succession planning the previous Registered Manager is also the Deputy CEO and plans are in place for her to take more of the CEO role in 2023.

A successful vaccination process ran smoothly with the staff team.

Members remain involved at every possible stage in the running of About with Friends. Their views are important and are listened to, and ongoing development of the Charity is to meet their needs and wishes.

During 2021/2022 the Charity successfully fulfilled all its commitments both financially and to members in order to deliver the best possible outcomes. Some of our work was done in different ways to offer the best possible service whilst keeping Covid safe. We worked to best value and by sharing of resources between our various services to make every penny count.

Staff training is important in ensuring the Charity meets the needs of its members and a rolling training programme for staff to develop the skills required to meet the ever-changing needs of members is in place. Staff enjoy their training and as an organisation we are committed to it, even providing some delicious refreshments when staff stay on late. New staff on our Outreach service continue to complete the Care Certificate (a set of standards that focus on working in a person-centred way) Our Deputy CEO and HR Manager are trained to deliver Adult Safeguarding and Manual handling, which saves delay for new staff being trained in these areas.

Our Operations Director completed NEBOSH as suggested by Health and Safety - and leads on everything Health and Safety wise with a named Trustee for Health and Safety also.

As an organisation building a reputation for high quality services we are delighted to have achieved 'GOOD' right through all standards on our first CQC inspection in 2017 and haven't been inspected since. We have however spoken regularly to CQC and made all the necessary submissions. We embrace CQC standards right through all our services to ensure that we have a high standard set and this is being adhered to.

Policies remain regularly reviewed by Team and Trustees and are updated as needed to meet changing regulation or governance. We currently have 67 Policies within AWF. We continue with 'Safer Recruitment' processes for the application and selection of staff and volunteers, ensuring that AWF members' safety and welfare are central at every stage of the recruitment process.

Our regular 'open days' for recruitment of new staff and volunteers remain very popular. These happen in the daytime when our services are active and participants are shown around our various activities and get a chance to talk to members, see our resources and ask lots of questions from the staff accompanying them. This method of recruitment has enabled us to meet our staffing needs and also build up a good bank of staff who want to work 'as and when'.

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2022

Financial review

Income for the year amounted to £1,696,142 (2021: £1,392,407) and after deducting expenditure of £1,540,647 (2021: £1,225,838) the net income for the year amounted to £155,495 (2021: £166,569).

Reserves policy

Due to the unpredictable nature of charitable income, it is the Trustees' intention to hold an unrestricted reserve of a minimum of six months projected running costs. This currently amounts to £770,000.

Total reserves as at 31 March 2022 were £729,528, including £1,000 of restricted funds. Free reserves, represented by net current assets within the unrestricted fund, amounted to £298,780 at 31 March 2022 which covers approximately just over two months of running costs.

It will therefore be the trustees' aim to continue to build reserves to the required level over a reasonable period of time.

Principal funding sources

The majority of the charity's income comes from local authorities in the form of service payments.

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2022

Plans for future periods

The charity's business plan identifies the potential for the continual development in service provision over the next 12 months for all service areas.

- Critical ongoing financial cuts from Central Government to NCC and thus budgets of our members, and the cutting of service to our members has been an issue, but we believe we have offered service to more individuals, and our income streams have held up
- More grants pursued to support our Youth service - we have had some success with grants for Children's services in the last year, and want to promote more respite breaks for the youth
- Members are losing additional money as their Minimum Income Guarantee drops (MIG), and they have to pay money from their benefits for their services. During this period, when services were very disrupted NCC stopped charging families the MIG. When they were charged this was a real issue for families and they have been pro-active in complaining about this loss of income. There is concern that members will take less service when it is personally costing them, but they will still need the service on offer. The parents now have an action group and are working closely with NCC
- The Community Shop and Café will continue to embed into the community and look for ways to increase usage and partnerships
- More co-production work - involving members and working with specialists and developing a five-year plan for AWF to be more informed and to reduce our carbon footprint working towards becoming carbon neutral mitigating many effects of global change
- Retail and customer service opportunities will continue to develop as our production lines become more commercially robust and varied. The shop provides an endless supply of good craft material that can be recycled and upcycled
- Backroom systems remain robust; GDPR processes are working well. The NHS toolkit was completed. During this period Outreach Service had become paperless, and all Management and outreach staff have been issued smartphones. We have an HR database "Cascade" being used by all staff which has enabled all HR to be paperless keeping in line with GDPR
- Phone system is working well and linking all services and buildings
- Server recently upgraded - has more capacity and working well. Has good encryption and has remained secure. This now gives greater capability for remote working which will be useful for any further lockdowns

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2022

Structure, governance and management

Governing document

About with Friends was founded in 2002 and constituted as a registered charity in 2003. On 1 April 2016, after a successful application, About with Friends became a Charitable Incorporated Organisation.

Recruitment and appointment of trustees

The trustees of About with Friends have the overall responsibility for the governance and strategic direction of the Charity. Trustees are elected to the board at the AGM and stand for three years. If a trustee leaves before the end of their term, a replacement trustee is co-opted. The current trustee board consists of three officers, (Chair, Deputy Chair and Treasurer) and three other trustees. Trustees meet every eight weeks to review strategy and set implementation plans and budgets. Sub-groups may be called prior to meetings if needed and make recommendations to the trustee board. The Chair, Treasurer and CEO meet prior to trustees' meetings to set the next agenda and review financial information. The trustees hold an Annual General Meeting to which membership, their families, and professionals are invited.

Trustee Induction and training

New trustees are recruited based on the skills and expertise needed by the Charity. All Trustees are normally given training, but during this year it proved impossible to do so face to face because of Covid. Instead, information was given on governance and the responsibilities of being a Trustee. An induction pack is given to all new trustees which includes:

- The Constitution
- Trustee Code of Conduct
- Trustee Guidelines
- The Business Plan
- The latest accounts of the Charity
- Charity Commission publication - 'The Essential Trustee: What you need to know, what you need to do'

In addition, trustees are encouraged to read Charity Commission and other newsletters and to attend courses designed to keep them abreast of their duties and responsibilities.

Risk management

The trustee board is responsible for the management of the risks faced by the Charity. A risk management strategy is in place and has been ratified by the trustees. All areas of potential risk are fully discussed at trustees' meetings and systems and procedures are established to manage those risks. Systems, controls and procedures include strategic planning, budgeting, governance structure and lines of reporting, formal written policies (regularly reviewed and added to), hierarchical authorisation and approval levels, and formal agendas and minute taking for trustees' meetings.

Organisational structure

The Charity is managed by the Chief Executive Officer who has the overall responsibility for informing strategy and the general operational management including human and financial resources, service delivery and quality control.

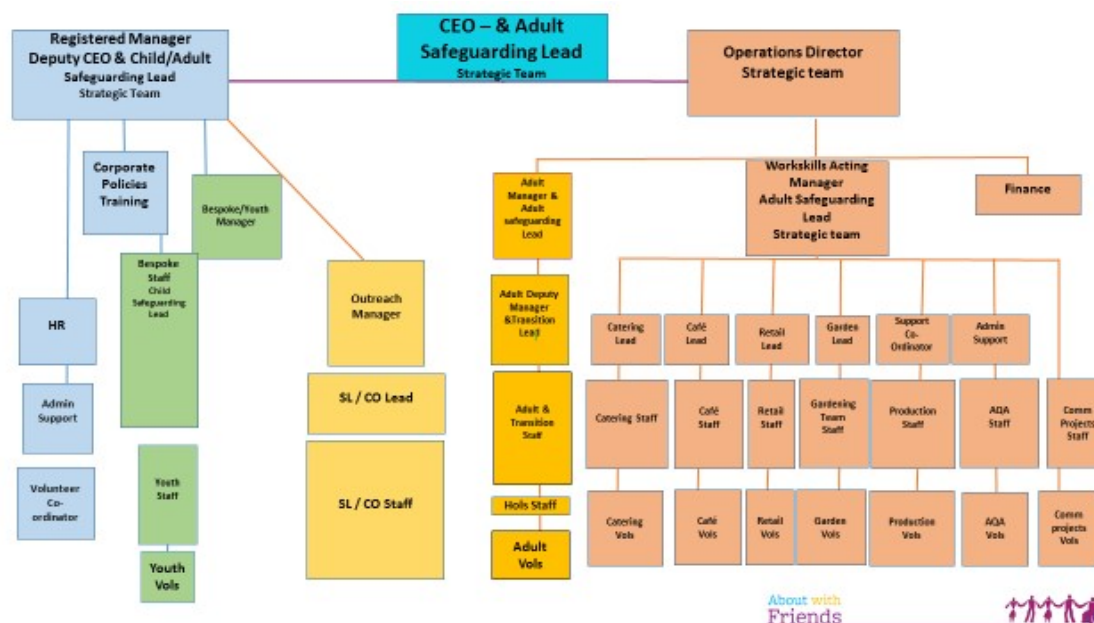
The CEO is supported by an experienced Senior Management Team including a Deputy CEO and Operations Director - duties are delegated by the CEO as appropriate to ensure the smooth and effective running of the organisation. The Charity has a Deputy CEO and a succession plan is in place. A clear Scheme of Delegation is in place to provide clarity of decision making and levels of accountability.

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2022

Structure, governance and management *(continued)*



Senior management pay policy

The salary of the CEO and Operations Director is set by trustees, whilst the Deputy CEO and other posts are set by the CEO with input from others as needed. Independent review of salaries and local salary levels is sought where appropriate. The pay of all staff including Senior Management is reviewed annually and any pay increase/or up-rise in increment made.

There is a clearly laid out and transparent salary banding document which dictates which band staff are in, and the increments that can be attained. Staff may be paid additional increments or bonuses for particular skills, qualifications, changes in legislation or service achievement. Salaries are benchmarked against the local staff market.

Employees and volunteers

An enthusiastic and well-trained growing staff team and fantastic volunteers underpin the Charity. At the end of March 2022, the Charity employed 36 full time and 24 part time staff. This has increased from the year before by 18 staff members due to all services growing following the pandemic. A small team of four bank workers is slowly increasing. Our 22 volunteers are a vital and much valued part of the Charity that help to ensure the effective and efficient delivery of services this period. During 2015/16 the Charity adopted 'Safer Recruitment' processes for the application and selection of staff and volunteers, ensuring that AWF members' safety and welfare are central at every stage of the recruitment process. Our policies and procedures have been updated regularly since then.

Fundraising standards

The charity carries out limited fundraising activities in connection with its activities. No professional fundraisers or third-party commercial participators are used. There have been no complaints about the charity's fundraising this year. Fundraising is monitored by way of the charity recording all donations and events where income is received. No direct contact is made with the public regarding fundraising activities.

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2022

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

True and Fair override

The accounts (financial statements) have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair view". This departure has involved following Accounting and Reporting by charities by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Auditor

Lovewell Blake LLP have indicated their willingness to continue in office for the ensuing year.

The trustees' annual report was approved on 20 September 2022 and signed on behalf of the board of trustees by:

A Mackway
Trustee

About With Friends

Independent auditor's report to the trustees of About With Friends

Year ended 31 March 2022

Opinion

We have audited the financial statements of About With Friends (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

About With Friends

Independent auditor's report to the trustees of About With Friends *(continued)*

Year ended 31 March 2022

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

About With Friends

Independent auditor's report to the trustees of About With Friends *(continued)*

Year ended 31 March 2022

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance;
- Enquiry of entity staff compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, testing of journal entries and other adjustments for appropriateness, evaluation the business rational of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

About With Friends

Independent auditor's report to the trustees of About With Friends *(continued)*

Year ended 31 March 2022

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Lovewell Blake LLP
Chartered accountants & statutory auditor
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

12 October 2022

About With Friends

Statement of financial activities

Year ended 31 March 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	19,408	158,045	177,453	128,843
Charitable activities	5	1,492,377	–	1,492,377	1,150,386
Other trading activities	6	25,069	–	25,069	14,365
Investment income	7	57	–	57	625
Other income	8	1,186	–	1,186	98,188
Total income		<u>1,538,097</u>	<u>158,045</u>	<u>1,696,142</u>	<u>1,392,407</u>
Expenditure					
Costs of raising funds:					
Costs of raising funds	10	(7,151)	–	(7,151)	(6,556)
Charitable activities	11	(1,445,451)	(88,045)	(1,533,496)	(1,219,282)
Total expenditure		<u>(1,452,602)</u>	<u>(88,045)</u>	<u>(1,540,647)</u>	<u>(1,225,838)</u>
Net income before transfer of funds		85,495	70,000	155,495	166,569
Transfers between funds		70,000	(70,000)	–	–
Net movement in funds		155,495	–	155,495	166,569
Reconciliation of funds					
Total funds brought forward		574,013	1,000	575,013	408,444
Total funds carried forward		<u>729,508</u>	<u>1,000</u>	<u>730,508</u>	<u>575,013</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 20 to 31 form part of these financial statements.

About With Friends

Balance sheet

31 March 2022

		2022	2021
	Note	£	£
Fixed assets			
Tangible fixed assets	16	528,501	407,598
Current assets			
Stocks	17	400	400
Debtors	18	67,408	108,773
Cash at bank and in hand		732,338	438,688
		800,146	547,861
Creditors: Amounts falling due within one year	19	(500,366)	(272,654)
Net current assets		299,780	275,207
Total assets less current liabilities		828,281	682,805
Creditors: Amounts falling due after more than one year	20	(97,773)	(107,792)
Net assets		730,508	575,013
Funds of the charity			
Restricted funds		1,000	1,000
Unrestricted funds		729,508	574,013
Total charity funds	22	730,508	575,013

These financial statements were approved by the board of trustees and authorised for issue on 20 September 2022, and are signed on behalf of the board by:

A Mackway
Trustee

The notes on pages 20 to 31 form part of these financial statements.

About With Friends

Statement of cash flows

Year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income	155,495	166,569
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	36,390	36,800
Other interest receivable and similar income	(57)	(625)
Interest payable and similar charges	3,726	1,271
Gains on disposal of tangible fixed assets	(5,329)	–
<i>Changes in:</i>		
Trade and other debtors	41,365	1,595
Trade and other creditors	(12,925)	14,171
Cash generated from operations	218,665	219,781
Interest paid	(3,726)	3,476
Interest received	57	625
Net cash from operating activities	<u>214,996</u>	<u>223,882</u>
Cash flows from investing activities		
Purchase of tangible assets	(158,458)	(26,066)
Proceeds from sale of tangible assets	6,494	–
Net cash used in investing activities	<u>(151,964)</u>	<u>(26,066)</u>
Cash flows from financing activities		
Proceeds from borrowings	240,000	–
Repayments of borrowings	(9,382)	(41,678)
Net cash from/(used in) financing activities	<u>230,618</u>	<u>(41,678)</u>
Net increase in cash and cash equivalents	293,650	156,138
Cash and cash equivalents at beginning of year	<u>438,688</u>	<u>282,550</u>
Cash and cash equivalents at end of year	<u>732,338</u>	<u>438,688</u>

The notes on pages 20 to 31 form part of these financial statements.

About With Friends

Notes to the financial statements

Year ended 31 March 2022

1. General information

The charity is a registered CIO in England and Wales. The address of the principal office is Unit 22D, Holt Road, Cromer, NR27 9JW, Norfolk

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern. The trustees have considered the impact of the COVID-19 pandemic in making this assessment.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- For donations and gifts to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.
- Income from investments is included when receivable.
- Income from grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.
- Clothing and other items donated for resale through the charity's shop are included as income within charitable activities when they are sold.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on raising funds comprises the costs associated with attracting voluntary income.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Redundancy payments

Where an obligation to make a redundancy or termination payment exists, the costs incurred by the charity are accounted for on an accruals basis and included within employee benefits.

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Operating leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	5 - 50 years straight line
Leasehold property	-	5 years straight line
Motor vehicles	-	20% - 33% straight line
Plant and machinery	-	15% - 50% straight line

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

The fair value of donated stock has not been included in these accounts on the basis that it is impractical to obtain a fair value due to the volume of low-value items received and the absence of detailed stock control systems and records.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Employee benefits

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2022

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	7,227	–	7,227
Membership fees	–	–	–
Grants			
Grants	12,181	158,045	170,226
	<u>19,408</u>	<u>158,045</u>	<u>177,453</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	5,704	–	5,704
Membership fees	2,580	–	2,580
Grants			
Grants	73,829	46,730	120,559
	<u>82,113</u>	<u>46,730</u>	<u>128,843</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Catering income	58,734	58,734	5,134	5,134
Work Skills service payments	630,842	630,842	564,031	564,031
Adult service payments	91,717	91,717	91,145	91,145
Activities income	16,807	16,807	3,128	3,128
Work skills - gardening income	11,396	11,396	7,319	7,319
Members' holiday payments	58,774	58,774	7,798	7,798
Other Work Skills income	8,421	8,421	857	857
Youth service payments	4,598	4,598	25,000	25,000
Supported Living income	359,453	359,453	296,318	296,318
Bespoke income	251,635	251,635	149,656	149,656
	<u>1,492,377</u>	<u>1,492,377</u>	<u>1,150,386</u>	<u>1,150,386</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising events	1,338	1,338	173	173
Shop income	3,460	3,460	2,957	2,957
Airbnb	20,271	20,271	11,235	11,235
	<u>25,069</u>	<u>25,069</u>	<u>14,365</u>	<u>14,365</u>

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2022

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>57</u>	<u>57</u>	<u>625</u>	<u>625</u>

8. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Covid-19 Job Retention Scheme	<u>1,186</u>	<u>1,186</u>	<u>98,188</u>	<u>98,188</u>

9. Government grants

	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Grants				
Norfolk County Council - Infection Control Fund	–	30,744	30,744	51,420
Norfolk County Council - Workforce Grant	–	26,353	26,353	–
Norfolk County Council - Social Infrastructure Fund	–	70,000	70,000	–
North Norfolk District Council - Omicron Hospitality and Leisure Grant	–	2,667	2,667	–
North Norfolk District Council - Additional Restrictions Grant	–	16,704	16,704	–
Other income				
Covid-19 Job Retention Scheme	<u>1,186</u>	<u>–</u>	<u>1,186</u>	<u>98,188</u>
	<u>1,186</u>	<u>146,468</u>	<u>147,654</u>	<u>149,608</u>

10. Costs of raising funds

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Charity shop	3,027	3,027	1,734	1,734
Wages and salaries	<u>4,124</u>	<u>4,124</u>	<u>4,822</u>	<u>4,822</u>
	<u>7,151</u>	<u>7,151</u>	<u>6,556</u>	<u>6,556</u>

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2022

11. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Wages and salaries	947,698	88,045	1,035,743
Social security	73,331	—	73,331
Pensions	25,621	—	25,621
Rent and rates	91,712	—	91,712
Insurance	4,446	—	4,446
Light and heat	(59)	—	(59)
Telephone	28,646	—	28,646
Postage and stationery	8,477	—	8,477
Advertising	2,604	—	2,604
Sundries	1,651	—	1,651
Travel and subsistence	30,966	—	30,966
General repair and maintenance	53,669	—	53,669
Equipment and venue hire	2,998	—	2,998
Motor expenses	27,999	—	27,999
Licenses and subscriptions	7,472	—	7,472
Activities and direct costs	50,780	—	50,780
Work skills direct costs	15,504	—	15,504
Consultancy fees	13,329	—	13,329
Depreciation	36,390	—	36,390
Bank charges	5,724	—	5,724
Grants to individuals - Amenity funds	1,628	—	1,628
Professional fees	3,101	—	3,101
Bad debts	—	—	—
Training	9,893	—	9,893
Accountancy	1,440	—	1,440
Profit on sale of fixed assets	(5,329)	—	(5,329)
Governance costs	5,760	—	5,760
	<u>1,445,451</u>	<u>88,045</u>	<u>1,533,496</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Wages and salaries	813,620	6,316	819,936
Social security	57,728	—	57,728
Pensions	20,881	—	20,881
Rent and rates	74,207	5,010	79,217
Insurance	4,868	—	4,868
Light and heat	32,692	—	32,692
Telephone	26,465	4,302	30,767
Postage and stationery	8,328	35	8,363
Advertising	719	—	719
Sundries	4,714	84	4,798
Travel and subsistence	8,877	1,655	10,532
General repair and maintenance	28,273	10,715	38,988
Equipment and venue hire	2,784	—	2,784
Motor expenses	18,816	—	18,816
Licenses and subscriptions	4,378	—	4,378
Activities and direct costs	9,056	5,019	14,075
Work skills direct costs	5,133	2,116	7,249
Consultancy fees	6,337	—	6,337
Depreciation	36,534	—	36,534
Bank charges	5,840	—	5,840
Grants to individuals - Amenity funds	—	—	—

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2022

Professional fees	1,271	–	1,271
Bad debts	(552)	–	(552)
Training	5,423	438	5,861
Accountancy	1,440	–	1,440
Profit on sale of fixed assets	–	–	–
Governance costs	5,760	–	5,760
	<u>1,183,592</u>	<u>35,690</u>	<u>1,219,282</u>

12. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>36,390</u>	<u>36,800</u>

13. Auditors remuneration

	2022	2021
	£	£
Fees payable for the audit of the financial statements	<u>5,760</u>	<u>5,760</u>
Fees payable to the charity's auditor and its associates for other services:		
Other non-audit services	<u>1,440</u>	<u>1,440</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	1,030,743	824,969
Social security costs	73,331	57,837
Employer contributions to pension plans	<u>25,621</u>	<u>20,887</u>
	<u>1,135,117</u>	<u>903,693</u>

During the year settlement payments of £5,000 were made (2021: redundancy payments of £4,572). There were no outstanding payments as at 31 March 2022 (2021: none).

The average head count during the period was 57 (2021: 46).

No employee received employee benefits of more than £60,000 during the period.

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity, and comprise the members of the Senior Management Team as detailed on page 12. The total compensation paid to key management personnel for services provided to the charity was £194,409 (2021: £197,098).

15. Trustee remuneration and expenses

During the year no trustees were reimbursed for expenses (2021: £Nil). No other remuneration or other benefits were paid to trustees in their capacity as trustees.

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2022

16. Tangible fixed assets

	Freehold property £	Long leasehold property £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2021	374,965	75,661	79,901	110,371	640,898
Additions	75,155	–	40,394	42,909	158,458
Disposals	–	–	(14,000)	(9,667)	(23,667)
At 31 March 2022	450,120	75,661	106,295	143,613	775,689
Depreciation					
At 1 April 2021	15,761	75,661	64,535	77,343	233,300
Charge for the year	9,275	–	11,277	15,838	36,390
Disposals	–	–	(12,835)	(9,667)	(22,502)
At 31 March 2022	25,036	75,661	62,977	83,514	247,188
Carrying amount					
At 31 March 2022	425,084	–	43,318	60,099	528,501
At 31 March 2021	359,204	–	15,366	33,028	407,598

17. Stocks

	2022 £	2021 £
Raw materials and consumables	400	400

18. Debtors

	2022 £	2021 £
Trade debtors	48,800	83,052
Prepayments and accrued income	18,608	25,721
	67,408	108,773

19. Creditors: Amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts	7,751	7,114
Trade creditors	38,230	39,103
Accruals and deferred income	23,523	18,362
Social security and other taxes	18,712	18,568
Other creditors	412,150	189,507
	500,366	272,654

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2022

19. Creditors: Amounts falling due within one year *(continued)*

Other creditors include an unsecured loan from a related party, details are included in note 26.

	2022	2021
	£	£
Deferred income brought forward	13,127	7,274
Released during the year	(13,127)	(7,274)
Deferred during the year	6,087	13,127
Deferred income carried forward	<u>6,087</u>	<u>13,127</u>

Deferred income related to payments received in advance for members' holidays.

20. Creditors: Amounts falling due after more than one year

	2022	2021
	£	£
Bank loans and overdrafts	<u>97,773</u>	<u>107,792</u>

The bank loan is secured on freehold property. The repayment basis is 15 years with a fixed interest rate of 2.7%.

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £25,621 (2021: £20,881).

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2022

22. Analysis of charitable funds

2022

Unrestricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	574,013	1,538,097	(1,452,602)	70,000	729,508

Restricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Big Lottery Fund	1,000	–	–	–	1,000
NCC - infection control funding	–	30,744	(30,744)	–	–
NCC - Workforce grant	–	26,353	(26,353)	–	–
NCC - Social Infrastructure Fund	–	70,000	–	(70,000)	–
Kick Start - Start Up Grant	–	1,500	(1,500)	–	–
Voluntary Norfolk - COMF	–	5,080	(5,080)	–	–
Norfolk Community Foundation	–	5,000	(5,000)	–	–
NNDC OHLG - Grant	–	2,667	(2,667)	–	–
NNDC - ARG Grant	–	16,701	(16,701)	–	–
	<u>1,000</u>	<u>158,045</u>	<u>(88,045)</u>	<u>(70,000)</u>	<u>1,000</u>

2021

Unrestricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	407,444	1,345,677	(1,190,148)	11,040	574,013

Restricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Big Lottery Fund	1,000	–	–	–	1,000
Norfolk County Council - Infection Control Fund	–	46,730	(35,690)	(11,040)	–
	<u>1,000</u>	<u>46,730</u>	<u>(35,690)</u>	<u>(11,040)</u>	<u>1,000</u>

The Big Lottery Fund awarded funding of £10,000 for two vehicles and signage for the vehicles for Workskills access. £9,000 was used to purchase two vehicles in the year ended 31 March 2019 and the balance will be spent on signage during the 2022/23 financial year.

The Norfolk County Council Infection Control Fund, provided by the UK government, is restricted to particular measures to aid infection control to aid adult social care providers to reduce the rate of COVID-19 transmission.

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2022

Norfolk County Council Workforce Grant - covered various staff related expenses throughout the pandemic.

Norfolk County Council Social Infrastructure Fund - this was towards the capital improvements at Bailey Road, and the transfer between funds represents the removal of the restriction on this expenditure being incurred.

North Norfolk District Council Omicron Hospitality and Leisure Grant - this was for the café and covered costs arising as a result of the Omicron variant.

North Norfolk District Council Additional Restrictions Grant - funds towards the improvements at Bailey Road.

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	528,501	–	528,501
Current assets	799,146	1,000	800,146
Creditors less than 1 year	(500,366)	–	(500,366)
Creditors greater than 1 year	(97,773)	–	(97,773)
Net assets	<u>729,508</u>	<u>1,000</u>	<u>730,508</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	407,598	–	407,598
Current assets	546,861	1,000	547,861
Creditors less than 1 year	(272,654)	–	(272,654)
Creditors greater than 1 year	(107,792)	–	(107,792)
Net assets	<u>574,013</u>	<u>1,000</u>	<u>575,013</u>

24. Analysis of changes in net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash at bank and in hand	438,688	293,650	732,338
Debt due within one year	(7,114)	(637)	(7,751)
Debt due after one year	(107,792)	10,019	(97,773)
	<u>323,782</u>	<u>303,032</u>	<u>626,814</u>

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2022

25. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022	2021
	£	£
Not later than 1 year	85,930	63,543
Later than 1 year and not later than 5 years	123,645	135,370
Later than 5 years	—	13,320
	<u>209,575</u>	<u>212,233</u>

26. Related parties

During the year Mrs W Martin, a close family member of Helen Dalton-Hare (the Chief Executive of the charity) loaned the charity £240,000 in connection with a planned purchase of property. At the year-end the full loan amount was outstanding. Interest was charged on the loan at 3%. The loan was repaid in full during September 2022 (2021: no related party transactions).

ABOUT WITH FRIENDS

England & Wales - Charity number 1164119

Accounts

CHARITY REGISTRATION NUMBER: 1164119

**About With Friends
Financial statements
31 March 2021**

About With Friends

Financial statements

Year ended 31 March 2021

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About With Friends

Trustees' annual report

Year ended 31 March 2021

The trustees present their report and the financial statements of the charity for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Reference and administrative details

Registered charity name	About With Friends
Charity registration number	1164119
Principal office	Unit 22D Holt Road Cromer NR27 9JW Norfolk

The trustees

The trustees who served during the year and at the date of approval were as follows:

A Davies (Chair)
N Foley (Treasurer)
C Gleeson
A Hart (appointed September 2020)
S Savory (appointed September 2020)
S Hall (resigned September 2020)
J Harrison (Deputy Chair) (resigned September 2020)
T Hicks (resigned September 2020)

Chief executive Helen Dalton-Hare BEM

Key management personnel Sam Harwood (Deputy CEO)
Jamie Moses (Operations Director)
David Register (Finance Manager)

Auditor Lovewell Blake LLP
Chartered accountants & statutory auditor
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

Bankers Co-operative Bank Plc
P O Box 250
Delf House
Skelmersdale
WN8 6WT

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2021

Objectives and activities

The Aims of About with Friends are as follows

- Support members in making real **friendships**
- Provide real **work** opportunities for our members
- Provide members with real **choice** to the skills they develop
- Support people to live **independently** in their own homes
- Provide a range of fun planned activities which allow families/carers **respite**
- **Listen** to feedback from members and families and respond
- **Integrate** individuals with complex needs into the About with Friends family
- Value our staff, trustees and **volunteers**

The Objectives of About with Friends are as follows

- support and encourage every member to grow in knowledge, ability and skill
- encourage independence and individual accountability for every member
- ensure all members have fun, gain satisfaction from their activities and enjoy life
- ensure every member can achieve, feels valued and is part of the team
- widen members experiences, expectations and horizons
- respond to members needs by actively listening and avoiding assumptions
- be realistic to potential possibilities and achievement
- develop opportunities for members to build and sustain strong friendships and good working relationships
- provide real work opportunities for all members wishing to learn and participate
- support freedom of choice and equal opportunities for everyone at AWF
- fully involve members in the choices made and the running of their activities
- work within the community and alongside other agencies
- ensure that all staff, volunteers and trustees are sufficiently trained and knowledgeable to meet the needs of both members and organisation as a whole

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2021

Objectives and activities *(continued)*

Activities for achieving objectives

The charity creates opportunities and support for people with learning disabilities to live the life they choose.

During this year dominated by Covid, we reorganised our structures and buildings to give as many independent spaces as possible. We realised we had 20 independent spaces, and this formed the basis of risk assessments to have members back all the times possible in between lockdowns. There was sometimes conflicting advice re members return, quite a number of whom were Clinically Extremely Vulnerable, but we were clear 'Lockdown' always meant lockdown for most of our services. The exception here was our Supported Living and Community Outreach which continued right through the year. We worked in different ways to ensure minimum infection risk, and in most cases this was one staff member to an individual member. We were able to provide alternative service offer to all members, and all received contact, offers of support, and in some cases we delivered out iPads, which were much appreciated.

Workskills Programme

The Workskills programme supports members to develop a range of skills in real working environments as well as developing an understanding of the responsibilities, culture and ethos of work. Members are supported by a team of cooks, gardeners, community workers, carpenters, retail and production staff. Work activity includes running community lunch and leisure clubs, working in the community café and charity shop, catering for corporate and private events, upcycling furniture, making fabulous craft items, linking with local business, garden maintenance, production/woodwork, IT and media, hair and beauty projects and other work that benefits the community. We are constantly looking for new opportunities to meet members' wishes.

Adult Social and Leisure Programme

A wide ranging programme of activities, sports, arts, music, wellbeing sessions and outings, held mainly on evenings and weekends enables members to make lasting friendships and undertake leisure activities with their peers. Members are consulted regarding what activities should be included and a two monthly programme is sent out detailing costs and dates allowing families to plan in advance for their own respite breaks.

Transition Service: ages 18 - 25

The Transition Service provides a welcoming environment for members, who need a gradual introduction to the Adult Social and Leisure Respite Programme. Some transition members have extremely complex needs and the programme provides appropriate activities to meet needs. The Transition Service aims to provide one or two evening activities per week, at least two weekend 'get-togethers' a month, and some holiday schemes during the college holidays.

Respite holidays - for transition and adult social members

We provide a wide range of respite breaks - from weekends, to midweek and 7-8 day residential. Members are fully involved in choosing the menu of breaks and enjoy holidays away with their peers. We seek accommodation to meet the needs of our members and their differing interests. In the last year respite breaks were affected by Covid and we only provided three local short breaks for just a few members. These breaks are crucially important to our members and their families and allows real respite and planned time away. In the coming year we hope to get back to our normal delivery of 8-10 breaks, Covid permitting.

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2021

Objectives and activities *(continued)*

Children Service for children and young people with disabilities ages 13 to 17

The Children's Service (funded by Norfolk County Council Children with Disabilities Services - Short Breaks Funding) enables members to take part in skills for independence sessions. Members have taken part in a variety of activities including cooking and money skills, as well as opportunities to do sessions in our café and shop. Outcomes include to learn skills, develop confidence and esteem, and build friendships. The activities in this last year only took place on one Saturday per month for only about 10 children - as Short Breaks had limited funding paid us a small grant and made few referrals. Their threshold for children with disabilities has changed somewhat. Most of the young people taking these services have a need of 1:1 staffing. At the end of March 2021 NCC have given direct payments to families instead of paying services grants. Our plans for the coming year are to seek grants and ringfence some monies to extend our work with local children.

Bespoke Service

The programme provides tailored support and development for members with complex needs and learning disabilities who are not in education, employment and/or training of any sort. The programme is person centred and inclusive, developed with positive input from families and professionals. Each individual has their own aims and targets and a well trained and enthusiastic staff team who form great relationships with those they are working with. Individual timetables are carefully managed, allowing each member to develop at their own pace, listening and responding to their needs at all times and encouraging them to be part of planning their own services. During the last year the Bespoke Service has again shown growth offering services to 12 members each with their own bespoke package of activity, and a further two members developed skills so they could move on to our Workskills programme.

Supported Living and Outreach

During the last year we have extended our work offering a variety of services to 23 people. This service has also built up a very skilled and enthusiastic team who deliver this work. The Supported Living and Outreach Service enables 23 members to live as independently as possible and to be part of the local community. Members are supported in their own homes with domestic tasks, budgeting, banking, medical and other appointments and healthy living. Community Outreach is delivered from people's own homes and helps individuals get out to do a range of chosen tasks and activities. In our first CQC inspection we achieved 'good' across all areas.

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2021

Objectives and activities *(continued)*

Public Benefit

The trustees confirm that they have had due regard to the Charity Commission's guidance regarding public benefit when planning activities for the year.

About with Friends addresses some of the barriers people with a learning disability face to be included as full members of the community by providing a range of high quality services that enable members to access and engage in the wider community. Volunteers come from the local community and support AWF in a variety of ways.

During this period - with Covid, many lockdowns and needing a whole new way of working we did all we could to support members, their families, staff and elderly people in the community for whom we were providing lunchclubs. Within a week of the first lockdown in March 2020 where members were suddenly home 24/7 with their families - we had started a wide media campaign including five shows weekly on our About with Friends Facebook, Zoom calls, welfare calls, letters out, food parcels, a Banqueting Bus to visit those shielding, collecting medication and much more.

We were able to get some grants to work in different ways, and were selected to represent England during a replay of the 1966 Cup final for that work. This included delivering food and supplies and meals to our families in need and the elderly who normally attended our lunch clubs.

Members are fully integrated into community life, and as well as being service users, actually become supported to give service to others in need. Members are provided opportunities to take part in various interests and activities. Members make friends; develop relationships and new skills and each service is designed to maximise opportunities for members to have a fulfilling life as a valued and equal member of the community.

Our partnership working with local schools continues and has offered placements, work experience, and regular days to children and young people, whilst young adults on long college holidays have been able to purchase work experience days on our Workskills programme.

The last AGM in July during Covid was a virtual event with only a couple of Trustees present, but the event filmed and screened live on Facebook. All services gave video presentation, as did our Trustee Treasurer and our external auditor. All of the legal business was carried out - as members had all been sent voting papers before the event. There was a good attendance of the event,

We also did an event with the Clinical Commissioners where they wanted to capture how the 'Covid period' had affected our membership. This was a first live event for Health. The show went out on Facebook with 5 commissioners present and able to answer questions, our members asked the questions. Prior to the event we had sent out questionnaires to all the other Service providers so were able to feed back from a wide geographical area and represent a whole lot of people's thoughts on the matter. Other Providers were on Facebook live at the time and able to make comments, ask other questions.

The charity works hard to provide real working opportunities for members and were able to be part of cooking for people in need locally during Covid. Most other planned events for the year were, of course, cancelled including our Christmas party which is always a firm favourite.

Gardening Team had a difficult year and were only able to deliver a small amount of gardening to our usual customers either side of the various Lockdowns. The allotment worked well, with raised beds for those with physical mobility problems, a new shed with seating for inclement weather and a good range of veggies grown for our kitchens, the café and for sale. We enjoy a good relationship with other allotment owners and it is a great community. Members from our Bespoke Service have particularly enjoyed the allotment.

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2021

Objectives and activities *(continued)*

Community Café remains popular, but for most of the year remained closed. At the end of lockdown in June/July we could have reopened but chose not to as Cromer was now full of holidaymakers from high Covid incidence areas. When open, members love working in there, and it gives a great service to the local community including lots of people with learning disabilities, mental health difficulties and older people. This in addition to local people and holiday makers all meld into this happy little pot with good reviews on Trip Adviser. Remaining busy has its own challenges with 37 cafes now in Cromer, including a new 90 cover Costa Coffee near us. The Café is a 'Safe place' under the safe place scheme, and also dementia friendly.

Production - continues to make a wide range of garden and craft items and upcycling of donated furniture and small items. We make a lot of seasonal goods, and the production line is always busy. We have fantastic items being sold in our shop and café with new ranges developed by members and their interests coming up all the time.

AWF Community Shop was closed for most of the year; during the lockdowns members were off and after that Cromer was again full of tourists from high Covid incidence areas. But the space was used for members with their staff member, and they started the refurbishment of the shop.

Maintenance service was again closed for the majority of the year, but when in Staff and members worked on changing the units to have more independent areas for members return. Partitions were put up, new lower ceilings and everywhere was painted with washable paint.

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2021

Achievements and performance

We met a pandemic head on. We provided all possible services. We made good decisions to keep everybody safe. We supported our members, their families and our staff as well as others in the community. We used every spare moment to give service and prepare for reopening.

Our Registered Manager made all necessary changes to keep our Risk Assessments updated - in some cases this required daily changes and all necessary people to be made aware of the changes to the risks. This was the busiest year of work for risk.

Sanitisation of every error was rigorously followed with procedures

Members remain involved at every possible stage in the running of About with Friends. Their views are important and are listened to, and ongoing development of the Charity is to meet their needs and wishes.

During 2020/2021 the Charity successfully fulfilled all its commitments both financially and to members in order to deliver the best possible outcomes. A lot of our work was done in different ways to offer the best possible service whilst keeping Covid safe. We worked to best value and by sharing of resources between our various services could make every penny count.

Staff training is important in ensuring the Charity meets the needs of its members and a rolling training programme for staff to develop the skills required to meet the ever-changing needs of members is in place. Staff enjoy their training and as an organisation we are committed to it, even providing some delicious refreshments when staff stay on late. New staff continue to complete the Care Certificate (a set of standards that focus on working in a person-centred way). Our Registered Manager and HR Manager are trained to deliver Adult Safeguarding and Manual handling, which saves delay for new staff being trained.

Our Deputy CEO became the Registered Manager in July 2019, has completed her Level 5 in Leadership and Management and continues to learn all elements of running the About with Friends Charity. This means we have a plan in place for our CEO cutting down her days of working and eventually retiring.

Our Operations Director completed NEBOSH as suggested by Health and Safety - and leads on everything in this area.

As an organisation building a reputation for high quality services we are delighted to have achieved 'GOOD' right through all standards on our first CQC inspection in 2017. Although we haven't been inspected since, we have spoken regularly to CQC and made all the necessary submissions. We embrace CQC standards right through all our services to ensure that we have a high standard set and being adhered to.

Policies are regularly reviewed by the team and Trustees, and updated as needed to meet changing regulation or governance. We continue with 'Safer Recruitment' processes for the application and selection of staff and volunteers, ensuring that AWF member's safety and welfare are central at every stage of the recruitment process.

Our regular 'open days' for recruitment of new staff and volunteers remain very popular. These happen in a daytime when our services are active and participants are shown around our various activities and get a chance to talk to members, see our resources and ask lots of questions from the staff accompanying them. This method of recruitment has enabled us to meet our staffing needs and also build up a good bank of staff who want to work 'as and when'. As at the end of March 2021 we have new vacancies to meet growth across all services.

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2021

Achievements and performance *(continued)*

Workskills programme

The Workskills service continued to grow in numbers and the range of skills on offer.

- Our hair and beauty salon was closed during the COVID period, as it couldn't be run safely normally it gives members a chance to learn about hygiene, and looking after themselves. Lots of new skills are developed here and we look forward to early reopening.
- Lunch club for older and isolated people in North Walsham was closed throughout the last year, but our customers were all kept in touch with and during the year we delivered 1600 meals to those people and others locally in need. Members gaining lots of skills in working with older members of the community.
- We have hugely enlarged our IT and media room - making it more soundproof and more self contained. We put lots of essential equipment in allowing us to provide five Facebook shows weekly. We were fortunate to have some very knowledgeable staff members who led on this area of work. Grant funding allowed us to bring in some great equipment, cameras, control centres, scenes and more. On return from lockdown members have thoroughly enjoyed running the shows, working the equipment, filming etc.
- Prior to this period members were being trained in attending high profile meetings and being made aware of changing situations. Of course during this period meetings were not held except on Zoom and Teams, but we did a lot of this.
- AQA accredited member training programme continued when possible - enabling members to gain a recognised qualification in a chosen area of work

Adult Social and Leisure Programme:

53 adult members much enjoy their leisure programme. The Adult Social and Leisure team were able to deliver very little during this period, and during weeks they were able to, we could only have small numbers of members enjoy activities. Where we could deliver we changed our timings to offer sessions after workskills members had left for the day. But of course we had to allow for frequent sanitisation of all areas. Usually three regular evening sessions take place every week and an activity every weekend. The programme is sent out every two months allowing families and carers time to plan ahead and get the most out of their respite time. Members are fully involved in the development of the programme and have a very exciting social life.

Highlights include:

- Bowling, clubbing, live music, swimming, boating, festivals, pub nights, and the zoo
- Residential / respite / holidays delivered
- Early delivery of the residential / respite / holiday brochure allowing families/carers the maximum time to plan their respite breaks and take advantage of cheap deals

"Thank you and all the staff for supporting my daughter during her holiday to Mablethorpe. She had a wonderful time with her friends. It was also an opportunity for me to have a few days to myself – so to have a whole week of respite was lovely. I was able to go out with some friends and plan my week without worrying. Thank you also for the support you give during the evening activities – without these breaks my life would be a lot more difficult".

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2021

Achievements and performance *(continued)*

Transition

Transition service for 18 - 25 year olds joining About with Friends. A good number of these young people move on from our Children's Services and are transitioned remaining with their friends and staff known to them. This past year we have been able to deliver only sporadic base based services either side of lockdowns.

Highlights include:

- Provision including two evenings per week, weekend activities and daytime school/college holiday provision.
- Transition holiday/respite breaks with their peers, and developing the skills to be away from home, and become more confident.
- More integration into the Adult Social Programme.

Children's Services/Short Breaks

Numbers of children enjoying Short Breaks funded services remained low, with very low numbers of referrals coming in from NCC Short Breaks. The threshold had changed and only high need children were being referred and then for only one Saturday per month. The children who were involved thoroughly enjoyed their one Saturday per month which was all we were funded for. Families also wanted more evening, more weekend and holiday time services.

From April 2021 AWF would not have a contract with Shortbreaks, and we are now putting in plans to seek funding for our new children's service "Fun with young Friends". Full details in the business plan.

Bespoke Programme

Another successful year for this unique service which 16 members had enjoyed all of whom benefit from one-to-one support. Outcomes for members include social interaction, peer interaction, community involvement, skills to be more independent and tolerant of others, health improvement, exercise, wellbeing, and managing emotions and feelings.

Highlights centre on the achievements of members including:

- Several members moving into the Workskills programme having built skills and confidence in Bespoke.
- Others spending parts of their day in the Workskills area with increased confidence and tolerance of others.
- Working in partnership with other professionals to support members in their needs, physical and mental health.

"Thank you for the wonderful work you do to support people in the local area. Yesterday I witnessed firsthand the care and kindness a member of your team demonstrated when working with a young man during a visit to Overstrand Garden Centre. The enjoyment of this visit to buy plants was clear for all to see".

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2021

Achievements and performance *(continued)*

Supported Living / Community Outreach

The Supported Living service has provided service to 23 members during this time. As most of this period was during Covid during lockdowns we provided service to members who were willing and able to accept it, and to those who would not manage without support. We organised staff differently putting only one staff member to each member, and not crossing over to prevent infection spread. One member who has 78.5 hours over a week had all those hours from two support workers to keep him safe. Our night time support for members is given 363 nights of the year. During this time we did a lot of additional support for people who were shielding and could not leave the house - this included picking up all their needs and taking them to the home.

Highlights include:

- Ongoing working person centred support plans and risk-assessments.
- Members growing in confidence and aspirations.
- Members getting voluntary placements, being confident in their community and using its resources.
- Members developing skills so that their service hours can be reduced.
- Measurable outcomes for each individual including cooking, budgeting, independence skills, maintaining the home and accessing the community.

Financial review

Income for the year amounted to £1,392,407 (2020: £1,398,662) and after deducting expenditure of £1,225,838 (2020: £1,391,499) the net income for the year amounted to £166,569 (2020: £7,163).

Reserves policy

Due to the unpredictable nature of charitable income it is the Trustees' intention to hold an unrestricted reserve of a minimum of six months projected running costs. This currently amounts to £615,000.

Total reserves as at 31 March 2021 were £575,013, including £1,000 of restricted funds. Free reserves, represented by net current assets within the unrestricted fund, amounted to £274,207 at 31 March 2021 which covers less than three months of running costs.

It will therefore be the trustees' aim to continue to build reserves to the required level over a reasonable period of time.

Principal funding sources

The majority of the charity's income comes from local authorities in the form of service payments.

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2021

Plans for future periods

The charity's business plan identifies the potential for the continual development in service provision over the next 12 months for all service areas.

- Critical ongoing financial cuts from Central Government to NCC and thus budgets of our members, and the cutting of service to our members has been an issue, but we have offered service to more individuals, and our income streams have held up. During the Covid period NCC paid us an average amount of our Service level agreements. We were also able to claim Furlough for staff not paid directly from service level payments.
- Members are losing additional money as their Minimum Income Guarantee drops (MIG), and they have to pay money from their benefits for their services. During this period, when services were very disrupted NCC stopped charging families the MIG. When they were charged this was a real issue for families and they have been pro-active in complaining about this loss of income. There is concern that members will take less service when it is personally costing them, but they will still need the service on offer.
- The Community Shop and Café will continue to embed into the community and look for ways to increase usage and partnerships. Further initiatives are planned after the Covid pandemic.
- The catering and shop are both well established, but due to Covid have been very affected. Local North Norfolk District Council grants have helped hugely in paying bills when shops have not been able to open.
- Retail and customer service opportunities will continue to develop as our production lines become more commercially robust and varied. The shop provides an endless supply of good craft material that can be recycled and upcycled.
- Backroom systems remain robust; GDPR processes are working well. The NHS toolkit was completed. During this period Outreach Service had become paperless, and all Management and outreach staff have been issued smartphones. We have an HR database "Cascade" being used by all staff which has enabled all HR to be paperless keeping in line with GDPR.
- Phone system is working well and linking all services and buildings.
- Server recently upgraded - has more capacity and working well. Has good encryption and has remained secure. This now gives greater capability for remote working which has been very useful during this current pandemic.

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2021

Structure, governance and management

Governing document

About with Friends was founded in 2002 and constituted as a registered charity in 2003. On 1 April 2016, after a successful application, About with Friends became a Charitable Incorporated Organisation.

Recruitment and appointment of Trustees

The trustees of About with Friends have the overall responsibility for the governance and strategic direction of the Charity. Trustees are elected to the board at the AGM and stand for three years. If a trustee leaves before the end of their term, a replacement trustee is co-opted. The current trustee board consists of three officers, (Chair, Deputy Chair and Treasurer) and three other trustees. Trustees meet every eight weeks to review strategy and set implementation plans and budgets. Sub-groups may be called prior to meetings if needed and make recommendations to the trustee board. The Chair, Treasurer and CEO meet prior to trustees' meetings to set the next agenda and review financial information. The trustees hold an Annual General Meeting to which membership, their families, and professionals are invited.

Trustee Induction and training

New trustees are recruited based on the skills and expertise needed by the Charity. All trustees are given training on governance and the responsibilities of being a trustee. An induction pack is given to all new trustees which includes:

- The Constitution
- Trustee Code of Conduct
- Trustee Guidelines
- The Business Plan
- The latest accounts of the Charity
- Charity Commission publication - 'The Essential Trustee: What you need to know, what you need to do'

In addition trustees are encouraged to read Charity Commission and other newsletters and to attend courses designed to keep them abreast of their duties and responsibilities.

Risk management

The trustee board is responsible for the management of the risks faced by the Charity. A risk management strategy is in place and has been ratified by the trustees. All areas of potential risk are fully discussed at trustees' meetings and systems and procedures are established to manage those risks. Systems, controls and procedures include strategic planning, budgeting, governance structure and lines of reporting, formal written policies (regularly reviewed and added to), hierarchical authorisation and approval levels, and formal agendas and minute taking for trustees' meetings.

Organisational structure

The Charity is managed by the Chief Executive Officer who has the overall responsibility for informing strategy and the general operational management including human and financial resources, service delivery and quality control.

The CEO is supported by an experienced Senior Management Team including a Deputy CEO/Registered Manager and Operations Director - duties are delegated by the CEO as appropriate to ensure the smooth and effective running of the organisation, and a CEO succession plan is in place. A clear Scheme of Delegation is in place to provide clarity of decision making and levels of accountability.

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2021

Structure, governance and management *(continued)*

Senior management pay policy

The salary of the CEO and Operations Director is set by trustees, whilst the Deputy CEO and other posts are set by the CEO with input from others as needed. Independent review of salaries and local salary levels is sought where appropriate. The pay of all staff including Senior Management is reviewed annually and any pay increase/or up-rise in increment made.

There is a clearly laid out and transparent salary banding document which dictates which band staff are in, and the increments that can be attained. Staff may be paid additional increments or bonuses for particular skills, qualifications, changes in legislation or service achievement. Salaries are benchmarked against the local staff market.

Employees and volunteers

An enthusiastic and well trained staff team and fantastic volunteers underpin the Charity. At the end of March 2021 the Charity employed 24 full time and 18 part time staff. This was less than the year before but because of Covid we hadn't replaced leavers and we had a large workforce unable to work. A small team of 7 bank workers were available but not used as service delivery was so varied. Volunteers are a vital and much valued part of the charity that help to ensure the effective and efficient delivery of services. But as at March 2021 we had only used one during this period. The Charity has adopted 'Safer Recruitment' processes for the application and selection of staff and volunteers, ensuring that AWF members' safety and welfare are central at every stage of the recruitment process. Our policies and procedures are updated regularly.

Fundraising standards

The charity carries out limited fundraising activities in connection with its activities. No professional fundraisers or third party commercial participators are used. There have been no complaints about the charity's fundraising this year. Fundraising is monitored by way of the charity recording all donations and events where income is received. No direct contact is made with the public regarding fundraising activities.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2021

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

True and Fair override

The accounts (financial statements) have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair view". This departure has involved following Accounting and Reporting by charities by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Auditor

Lovewell Blake LLP have indicated their willingness to continue in office for the ensuing year.

The trustees' annual report was approved on 17 September 2021 and signed on behalf of the board of trustees by:

A Davies (Chair)
Trustee

About With Friends

Independent auditor's report to the trustees of About With Friends

Year ended 31 March 2021

Opinion

We have audited the financial statements of About With Friends (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

About With Friends

Independent auditor's report to the trustees of About With Friends *(continued)*

Year ended 31 March 2021

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

About With Friends

Independent auditor's report to the trustees of About With Friends *(continued)*

Year ended 31 March 2021

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance;
- Enquiry of entity staff compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, testing of journal entries and other adjustments for appropriateness, evaluation the business rational of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

About With Friends

Independent auditor's report to the trustees of About With Friends *(continued)*

Year ended 31 March 2021

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Lovewell Blake LLP
Chartered accountants & statutory auditor
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

17 September 2021

About With Friends

Statement of financial activities

Year ended 31 March 2021

	Note	Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
Income and endowments					
Donations and legacies	4	82,113	46,730	128,843	21,809
Charitable activities	5	1,150,386	–	1,150,386	1,362,463
Other trading activities	6	14,365	–	14,365	13,722
Investment income	7	625	–	625	668
Other income	8	98,188	–	98,188	–
Total income		<u>1,345,677</u>	<u>46,730</u>	<u>1,392,407</u>	<u>1,398,662</u>
Expenditure					
Costs of raising funds:					
Costs of raising funds	10	(6,556)	–	(6,556)	(16,573)
Charitable activities	11	(1,183,592)	(35,690)	(1,219,282)	(1,374,926)
Total expenditure		<u>(1,190,148)</u>	<u>(35,690)</u>	<u>(1,225,838)</u>	<u>(1,391,499)</u>
Net income before transfer of funds		155,529	11,040	166,569	7,163
Transfers between funds		11,040	(11,040)	–	–
Net movement in funds		<u>166,569</u>	<u>–</u>	<u>166,569</u>	<u>7,163</u>
Reconciliation of funds					
Total funds brought forward		<u>407,444</u>	<u>1,000</u>	<u>408,444</u>	<u>401,281</u>
Total funds carried forward		<u>574,013</u>	<u>1,000</u>	<u>575,013</u>	<u>408,444</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 22 to 32 form part of these financial statements.

About With Friends

Balance sheet

31 March 2021

	Note	2021 £	£	2020 £	£
Fixed assets					
Tangible fixed assets	16		407,598		418,332
Current assets					
Stocks	17	400		400	
Debtors	18	108,773		110,368	
Cash at bank and in hand		438,688		282,550	
		<u>547,861</u>		<u>393,318</u>	
Creditors: Amounts falling due within one year	19	<u>(272,654)</u>		<u>(259,015)</u>	
Net current assets			<u>275,207</u>		<u>134,303</u>
Total assets less current liabilities			682,805		552,635
Creditors: Amounts falling due after more than one year	20		<u>(107,792)</u>		<u>(144,191)</u>
Net assets			<u>575,013</u>		<u>408,444</u>
Funds of the charity					
Restricted funds			1,000		1,000
Unrestricted funds			574,013		407,444
Total charity funds	22		<u>575,013</u>		<u>408,444</u>

These financial statements were approved by the board of trustees and authorised for issue on 17 September 2021, and are signed on behalf of the board by:

A Davies (Chair)
Trustee

The notes on pages 22 to 32 form part of these financial statements.

About With Friends

Statement of cash flows

Year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income	166,569	7,163
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	36,800	33,195
Other interest receivable and similar income	(625)	(668)
Interest payable and similar charges	1,271	1,329
Gains on disposal of tangible fixed assets	—	(100)
<i>Changes in:</i>		
Trade and other debtors	1,595	22,642
Trade and other creditors	14,171	39,815
Cash generated from operations	219,781	103,376
Interest paid	3,476	—
Interest received	625	668
Net cash from operating activities	<u>223,882</u>	<u>104,044</u>
Cash flows from investing activities		
Purchase of tangible assets	(26,066)	(257,040)
Proceeds from sale of tangible assets	—	100
Net cash used in investing activities	<u>(26,066)</u>	<u>(256,940)</u>
Cash flows from financing activities		
Proceeds from borrowings	—	153,800
Repayments of borrowings	(41,678)	(3,292)
Net cash (used in)/from financing activities	<u>(41,678)</u>	<u>150,508</u>
Net increase/(decrease) in cash and cash equivalents	156,138	(2,388)
Cash and cash equivalents at beginning of year	282,550	284,938
Cash and cash equivalents at end of year	<u>438,688</u>	<u>282,550</u>

The notes on pages 22 to 32 form part of these financial statements.

About With Friends

Notes to the financial statements

Year ended 31 March 2021

1. General information

The charity is a registered CIO in England and Wales. The address of the principal office is Unit 22D, Holt Road, Cromer, NR27 9JW, Norfolk

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern. The trustees have considered the impact of the COVID-19 pandemic in making this assessment.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- For donations and gifts to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.
- Income from investments is included when receivable.
- Income from grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.
- Clothing and other items donated for resale through the charity's shop are included as income within charitable activities when they are sold.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on raising funds comprises the costs associated with attracting voluntary income.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Redundancy payments

Where an obligation to make a redundancy or termination payment exists, the costs incurred by the charity are accounted for on an accruals basis and included within employee benefits.

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Operating leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	5 - 50 years straight line
Leasehold property	-	5 years straight line
Motor vehicles	-	20% - 33% straight line
Plant and machinery	-	15% - 50% straight line

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

The fair value of donated stock has not been included in these accounts on the basis that it is impractical to obtain a fair value due to the volume of low-value items received and the absence of detailed stock control systems and records.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Employee benefits

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2021

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	5,704	—	5,704
Membership fees	2,580	—	2,580
Grants			
Grants	73,829	46,730	120,559
	<u>82,113</u>	<u>46,730</u>	<u>128,843</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	16,894	—	16,894
Membership fees	2,790	—	2,790
Grants			
Grants	2,125	—	2,125
	<u>21,809</u>	<u>—</u>	<u>21,809</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Catering income	5,134	5,134	70,622	70,622
Work Skills service payments	564,031	564,031	533,721	533,721
Adult service payments	91,145	91,145	96,303	96,303
Activities income	3,128	3,128	23,514	23,514
Work skills - gardening income	7,319	7,319	7,021	7,021
Members' holiday payments	7,798	7,798	71,465	71,465
Other Work Skills income	857	857	10,508	10,508
Youth service payments	25,000	25,000	38,143	38,143
Produce income	—	—	175	175
Supported Living income	296,318	296,318	295,400	295,400
Bespoke income	149,656	149,656	215,591	215,591
	<u>1,150,386</u>	<u>1,150,386</u>	<u>1,362,463</u>	<u>1,362,463</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising events	173	173	1,075	1,075
Shop income	2,957	2,957	12,647	12,647
Airbnb	11,235	11,235	—	—
	<u>14,365</u>	<u>14,365</u>	<u>13,722</u>	<u>13,722</u>

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2021

7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	625	625	668	668

8. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Covid-19 Job Retention Scheme	98,188	98,188	—	—

9. Government grants

	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2021 £
Grants				
Norfolk County Council - Infection Control Fund	—	51,420	51,420	—
Other income				
Covid-19 Job Retention Scheme	98,188	—	98,188	—
	98,188	51,420	149,608	—

10. Costs of raising funds

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Charity shop	1,734	1,734	12,060	12,060
Wages and salaries	4,822	4,822	4,513	4,513
	6,556	6,556	16,573	16,573

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2021

11. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Wages and salaries	813,620	6,316	819,936
Social security	57,728	—	57,728
Pensions	20,881	—	20,881
Rent and rates	74,207	5,010	79,217
Insurance	4,868	—	4,868
Light and heat	32,692	—	32,692
Telephone	26,465	4,302	30,767
Postage and stationery	8,328	35	8,363
Advertising	719	—	719
Sundries	4,714	84	4,798
Travel and subsistence	8,877	1,655	10,532
General repair and maintenance	28,273	10,715	38,988
Equipment and venue hire	2,784	—	2,784
Motor expenses	18,816	—	18,816
Licenses and subscriptions	4,378	—	4,378
Activities and direct costs	9,056	5,019	14,075
Work skills direct costs	5,133	2,116	7,249
Consultancy fees	6,337	—	6,337
Depreciation	36,534	—	36,534
Bank charges	5,840	—	5,840
Grants to individuals - Amenity funds	—	—	—
Professional fees	1,271	—	1,271
Bad debts	(552)	—	(552)
Training	5,423	438	5,861
Accountancy	1,440	—	1,440
Profit on sale of fixed assets	—	—	—
Governance costs	5,760	—	5,760
	<u>1,183,592</u>	<u>35,690</u>	<u>1,219,282</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Wages and salaries	899,252	—	899,252
Social security	63,972	—	63,972
Pensions	21,914	—	21,914
Rent and rates	74,079	—	74,079
Insurance	4,516	—	4,516
Light and heat	16,451	—	16,451
Telephone	25,582	—	25,582
Postage and stationery	6,618	—	6,618
Advertising	2,796	—	2,796
Sundries	1,870	—	1,870
Travel and subsistence	40,926	—	40,926
General repair and maintenance	39,569	—	39,569
Equipment and venue hire	5,735	—	5,735
Motor expenses	26,656	—	26,656
Licenses and subscriptions	4,939	—	4,939
Activities and direct costs	52,835	—	52,835
Work skills direct costs	10,002	—	10,002
Consultancy fees	7,292	—	7,292
Depreciation	32,408	—	32,408
Bank charges	3,224	—	3,224
Grants to individuals - Amenity funds	6,169	—	6,169

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2021

Professional fees	8,813	—	8,813
Bad debts	(2,283)	—	(2,283)
Training	14,791	—	14,791
Accountancy	1,380	—	1,380
Profit on sale of fixed assets	(100)	—	(100)
Governance costs	5,520	—	5,520
	<u>1,374,926</u>	<u>—</u>	<u>1,374,926</u>

12. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>36,800</u>	<u>33,195</u>

13. Auditors remuneration

	2021 £	2020 £
Fees payable for the audit of the financial statements	<u>5,760</u>	<u>5,520</u>
Fees payable to the charity's auditor and its associates for other services: Other non-audit services	<u>1,440</u>	<u>1,380</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	824,969	909,321
Social security costs	57,837	64,161
Employer contributions to pension plans	<u>20,887</u>	<u>22,005</u>
	<u>903,693</u>	<u>995,487</u>

During the year a redundancy payment of £4,572 was paid (2020: £Nil) with no outstanding payments at 31 March 2021 (2020: none).

The average head count during the period was 46 (2020: 55).

No employee received employee benefits of more than £60,000 during the period.

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity, and comprise the members of the Senior Management Team as detailed on page 12. The total compensation paid to key management personnel for services provided to the charity was £197,098 (2020: £188,771).

15. Trustee remuneration and expenses

During the year no trustees were reimbursed for expenses (2020: £Nil). No other remuneration or other benefits were paid to trustees in their capacity as trustees.

About With Friends

Notes to the financial statements (continued)

Year ended 31 March 2021

16. Tangible fixed assets

	Freehold property £	Long leasehold property £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2020	370,500	75,661	72,651	96,020	614,832
Additions	4,465	—	7,250	14,351	26,066
At 31 March 2021	374,965	75,661	79,901	110,371	640,898
Depreciation					
At 1 April 2020	7,756	75,661	49,616	63,467	196,500
Charge for the year	8,005	—	14,919	13,876	36,800
At 31 March 2021	15,761	75,661	64,535	77,343	233,300
Carrying amount					
At 31 March 2021	359,204	—	15,366	33,028	407,598
At 31 March 2020	362,744	—	23,035	32,553	418,332

17. Stocks

	2021 £	2020 £
Raw materials and consumables	400	400

18. Debtors

	2021 £	2020 £
Trade debtors	83,052	26,100
Prepayments and accrued income	25,721	83,712
Other debtors	—	556
	108,773	110,368

19. Creditors: Amounts falling due within one year

	2021 £	2020 £
Bank loans and overdrafts	7,114	7,646
Trade creditors	39,103	31,782
Accruals and deferred income	18,362	14,188
Social security and other taxes	18,568	16,062
Other creditors	189,507	189,337
	272,654	259,015

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2021

19. Creditors: Amounts falling due within one year *(continued)*

	2021 £	2020 £
Deferred income brought forward	13,127	7,274
Released during the year	(13,127)	(7,274)
Deferred during the year	—	13,127
Deferred income carried forward	—	13,127

Deferred income related to payments received in advance for members' holidays.

20. Creditors: Amounts falling due after more than one year

	2021 £	2020 £
Bank loans and overdrafts	107,792	144,191

The bank loan is secured on freehold property. The repayment basis is 15 years with a fixed interest rate of 2.7%.

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £20,881 (2020: £21,914).

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2021

22. Analysis of charitable funds

2021

Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	407,444	1,345,677	(1,190,148)	11,040	574,013

Restricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Big Lottery Fund	1,000	–	–	–	1,000
Norfolk County Council - Infection Control Fund	–	46,730	(35,690)	(11,040)	–
	<u>1,000</u>	<u>46,730</u>	<u>(35,690)</u>	<u>(11,040)</u>	<u>1,000</u>

2020

Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	400,281	1,398,662	(1,385,065)	(6,434)	407,444
Amenity funds	–	–	(6,434)	6,434	–
	<u>400,281</u>	<u>1,398,662</u>	<u>(1,391,499)</u>	<u>–</u>	<u>407,444</u>

Restricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Big Lottery Fund	1,000	–	–	–	1,000

The Amenity Fund was set up to enable members on the Workskills Programme to benefit from some monies, where some of their work had made a surplus. Many of the Workskills services do not make surplus monies; some of the work members do is voluntary with no money involved, but some areas have developed and now show some surplus - which About with Friends believe should go for the members' benefit. Not all of the money in the Fund is a surplus from Workskills, the charity adds value to the fund where possible and in addition for specific activities. It is for the common good of all active Workskills members; it has its own constitution, with its own external chair, and is run by the members. Members complete an application form for some monies, and in the past have spent them on such items as holidays, equipment, Christmas presents and clothing - their peers with external guidance make decisions on requests and it is ensured to be equitable.

The Big Lottery Fund awarded funding of £10,000 for two vehicles and signage for the vehicles for Workskills access. £9,000 was used to purchase two vehicles in the year ended 31 March 2019.

The Norfolk County Council Infection Control Fund, provided by the UK government, is restricted to particular measures to aid infection control to aid adult social care providers to reduce the rate of COVID-19 transmission. The transfer from restricted funds to unrestricted funds relates to capital items purchased during the year.

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2021

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	407,598	–	407,598
Current assets	546,861	1,000	547,861
Creditors less than 1 year	(272,654)	–	(272,654)
Creditors greater than 1 year	(107,792)	–	(107,792)
Net assets	574,013	1,000	575,013

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	418,332	–	418,332
Current assets	392,318	1,000	393,318
Creditors less than 1 year	(251,369)	–	(251,369)
Creditors greater than 1 year	(151,837)	–	(151,837)
Net assets	407,444	1,000	408,444

24. Analysis of changes in net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	282,550	156,138	438,688
Debt due within one year	(7,646)	532	(7,114)
Debt due after one year	(144,191)	36,399	(107,792)
	130,713	193,069	323,782

25. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Not later than 1 year	63,543	49,603
Later than 1 year and not later than 5 years	135,370	38,975
Later than 5 years	13,320	–
	212,233	88,578

26. Related parties

There were no related party transactions during the year (2020: no related party transactions).