

**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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|                                              | <b>Page</b> |
|----------------------------------------------|-------------|
| Trustees' annual report                      | <b>1</b>    |
| Independent auditor's report to the trustees | <b>15</b>   |
| Statement of financial activities            | <b>19</b>   |
| Balance sheet                                | <b>20</b>   |
| Statement of cash flows                      | <b>21</b>   |
| Notes to the financial statements            | <b>22</b>   |

# About With Friends

## Trustees' annual report

### Year ended 31 March 2021

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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

|                                    |                                                        |
|------------------------------------|--------------------------------------------------------|
| <b>Registered charity name</b>     | About With Friends                                     |
| <b>Charity registration number</b> | 1164119                                                |
| <b>Principal office</b>            | Unit 22D<br>Holt Road<br>Cromer<br>NR27 9JW<br>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)

|                        |                       |
|------------------------|-----------------------|
| <b>Chief executive</b> | Helen Dalton-Hare BEM |
|------------------------|-----------------------|

|                                 |                                                                                                   |
|---------------------------------|---------------------------------------------------------------------------------------------------|
| <b>Key management personnel</b> | Sam Harwood (Deputy CEO)<br>Jamie Moses (Operations Director)<br>David Register (Finance Manager) |
|---------------------------------|---------------------------------------------------------------------------------------------------|

|                |                                                                                                                                                  |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Auditor</b> | Lovewell Blake LLP<br>Chartered accountants & statutory auditor<br>Bankside 300<br>Peachman Way<br>Broadland Business Park<br>Norwich<br>NR7 0LB |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------|

|                |                                                                               |
|----------------|-------------------------------------------------------------------------------|
| <b>Bankers</b> | Co-operative Bank Plc<br>P O Box 250<br>Delf House<br>Skelmersdale<br>WN8 6WT |
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# About With Friends

## Trustees' annual report *(continued)*

Year ended 31 March 2021

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### 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

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#### 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

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### 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

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#### 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

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#### 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

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### 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

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### 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

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### 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

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#### 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

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#### 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

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#### 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

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#### 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

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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

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### 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

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#### 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

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### 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

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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](http://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<br>£ | 2021<br>Restricted funds<br>£ | Total funds<br>£   | 2020<br>Total funds<br>£ |
|--------------------------------------------|------|-------------------------|-------------------------------|--------------------|--------------------------|
| <b>Income and endowments</b>               |      |                         |                               |                    |                          |
| 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             | –                        |
| <b>Total income</b>                        |      | <u>1,345,677</u>        | <u>46,730</u>                 | <u>1,392,407</u>   | <u>1,398,662</u>         |
| <b>Expenditure</b>                         |      |                         |                               |                    |                          |
| 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)              |
| <b>Total expenditure</b>                   |      | <u>(1,190,148)</u>      | <u>(35,690)</u>               | <u>(1,225,838)</u> | <u>(1,391,499)</u>       |
| <b>Net income before transfer of funds</b> |      | 155,529                 | 11,040                        | 166,569            | 7,163                    |
| Transfers between funds                    |      | 11,040                  | (11,040)                      | –                  | –                        |
| <b>Net movement in funds</b>               |      | 166,569                 | –                             | 166,569            | 7,163                    |
| <b>Reconciliation of funds</b>             |      |                         |                               |                    |                          |
| Total funds brought forward                |      | <u>407,444</u>          | <u>1,000</u>                  | <u>408,444</u>     | <u>401,281</u>           |
| <b>Total funds carried forward</b>         |      | <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<br>£        | £                | 2020<br>£        | £                |
|----------------------------------------------------------------|------|------------------|------------------|------------------|------------------|
| <b>Fixed assets</b>                                            |      |                  |                  |                  |                  |
| Tangible fixed assets                                          | 16   |                  | 407,598          |                  | 418,332          |
| <b>Current assets</b>                                          |      |                  |                  |                  |                  |
| 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>   |                  |
| <b>Creditors: Amounts falling due within one year</b>          | 19   | <u>(272,654)</u> |                  | <u>(259,015)</u> |                  |
| <b>Net current assets</b>                                      |      |                  | <u>275,207</u>   |                  | <u>134,303</u>   |
| <b>Total assets less current liabilities</b>                   |      |                  | 682,805          |                  | 552,635          |
| <b>Creditors: Amounts falling due after more than one year</b> | 20   |                  | <u>(107,792)</u> |                  | <u>(144,191)</u> |
| <b>Net assets</b>                                              |      |                  | <u>575,013</u>   |                  | <u>408,444</u>   |
| <b>Funds of the charity</b>                                    |      |                  |                  |                  |                  |
| Restricted funds                                               |      |                  | 1,000            |                  | 1,000            |
| Unrestricted funds                                             |      |                  | 574,013          |                  | 407,444          |
| <b>Total charity funds</b>                                     | 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<br>£       | 2020<br>£        |
|-------------------------------------------------------------|-----------------|------------------|
| <b>Cash flows from operating activities</b>                 |                 |                  |
| 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>   |
| <b>Cash flows from investing activities</b>                 |                 |                  |
| 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> |
| <b>Cash flows from financing activities</b>                 |                 |                  |
| 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>   |
| <b>Net increase/(decrease) in cash and cash equivalents</b> | 156,138         | (2,388)          |
| <b>Cash and cash equivalents at beginning of year</b>       | 282,550         | 284,938          |
| <b>Cash and cash equivalents at end of year</b>             | <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

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### 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

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### 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

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### 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<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
|------------------|----------------------------|--------------------------|--------------------------|
| <b>Donations</b> |                            |                          |                          |
| Donations        | 5,704                      | —                        | 5,704                    |
| Membership fees  | 2,580                      | —                        | 2,580                    |
| <b>Grants</b>    |                            |                          |                          |
| Grants           | 73,829                     | 46,730                   | 120,559                  |
|                  | <u>82,113</u>              | <u>46,730</u>            | <u>128,843</u>           |
|                  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2020<br>£ |
| <b>Donations</b> |                            |                          |                          |
| Donations        | 16,894                     | —                        | 16,894                   |
| Membership fees  | 2,790                      | —                        | 2,790                    |
| <b>Grants</b>    |                            |                          |                          |
| Grants           | 2,125                      | —                        | 2,125                    |
|                  | <u>21,809</u>              | <u>—</u>                 | <u>21,809</u>            |

### 5. Charitable activities

|                                | Unrestricted<br>Funds<br>£ | Total Funds<br>2021<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2020<br>£ |
|--------------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| 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<br>Funds<br>£ | Total Funds<br>2021<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2020<br>£ |
|--------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| 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<br>Funds<br>£ | <b>Total Funds<br/>2021<br/>£</b> | Unrestricted<br>Funds<br>£ | Total Funds<br>2020<br>£ |
|--------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Bank interest receivable | <u>625</u>                 | <u>625</u>                        | <u>668</u>                 | <u>668</u>               |

### 8. Other income

|                               | Unrestricted<br>Funds<br>£ | <b>Total Funds<br/>2021<br/>£</b> | Unrestricted<br>Funds<br>£ | Total Funds<br>2020<br>£ |
|-------------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Covid-19 Job Retention Scheme | <u>98,188</u>              | <u>98,188</u>                     | <u>—</u>                   | <u>—</u>                 |

### 9. Government grants

|                                                 | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total funds<br>2021<br>£ | Total funds<br>2021<br>£ |
|-------------------------------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| <b>Grants</b>                                   |                            |                          |                          |                          |
| Norfolk County Council - Infection Control Fund | —                          | 51,420                   | 51,420                   | —                        |
| <b>Other income</b>                             |                            |                          |                          |                          |
| Covid-19 Job Retention Scheme                   | <u>98,188</u>              | <u>—</u>                 | <u>98,188</u>            | <u>—</u>                 |
|                                                 | <u>98,188</u>              | <u>51,420</u>            | <u>149,608</u>           | <u>—</u>                 |

### 10. Costs of raising funds

|                    | Unrestricted<br>Funds<br>£ | <b>Total Funds<br/>2021<br/>£</b> | Unrestricted<br>Funds<br>£ | Total Funds<br>2020<br>£ |
|--------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Charity shop       | 1,734                      | 1,734                             | 12,060                     | 12,060                   |
| Wages and salaries | <u>4,822</u>               | <u>4,822</u>                      | <u>4,513</u>               | <u>4,513</u>             |
|                    | <u>6,556</u>               | <u>6,556</u>                      | <u>16,573</u>              | <u>16,573</u>            |

# About With Friends

## Notes to the financial statements *(continued)*

Year ended 31 March 2021

### 11. Expenditure on charitable activities

|                                       | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
|---------------------------------------|----------------------------|--------------------------|--------------------------|
| 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<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2020<br>£ |
| 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<br>£     | 2020<br>£     |
|---------------------------------------|---------------|---------------|
| Depreciation of tangible fixed assets | <u>36,800</u> | <u>33,195</u> |

#### 13. Auditors remuneration

|                                                                                                          | 2021<br>£    | 2020<br>£    |
|----------------------------------------------------------------------------------------------------------|--------------|--------------|
| 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:<br>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<br>£      | 2020<br>£      |
|-----------------------------------------|----------------|----------------|
| 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<br>property<br>£ | Long<br>leasehold<br>property<br>£ | Motor<br>vehicles<br>£ | Equipment<br>£ | Total<br>£     |
|-------------------------|---------------------------|------------------------------------|------------------------|----------------|----------------|
| <b>Cost</b>             |                           |                                    |                        |                |                |
| At 1 April 2020         | 370,500                   | 75,661                             | 72,651                 | 96,020         | 614,832        |
| Additions               | 4,465                     | —                                  | 7,250                  | 14,351         | 26,066         |
| <b>At 31 March 2021</b> | <b>374,965</b>            | <b>75,661</b>                      | <b>79,901</b>          | <b>110,371</b> | <b>640,898</b> |
| <b>Depreciation</b>     |                           |                                    |                        |                |                |
| 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         |
| <b>At 31 March 2021</b> | <b>15,761</b>             | <b>75,661</b>                      | <b>64,535</b>          | <b>77,343</b>  | <b>233,300</b> |
| <b>Carrying amount</b>  |                           |                                    |                        |                |                |
| <b>At 31 March 2021</b> | <b>359,204</b>            | <b>—</b>                           | <b>15,366</b>          | <b>33,028</b>  | <b>407,598</b> |
| At 31 March 2020        | 362,744                   | —                                  | 23,035                 | 32,553         | 418,332        |

### 17. Stocks

|                               | 2021<br>£ | 2020<br>£ |
|-------------------------------|-----------|-----------|
| Raw materials and consumables | 400       | 400       |

### 18. Debtors

|                                | 2021<br>£      | 2020<br>£      |
|--------------------------------|----------------|----------------|
| Trade debtors                  | 83,052         | 26,100         |
| Prepayments and accrued income | 25,721         | 83,712         |
| Other debtors                  | —              | 556            |
|                                | <b>108,773</b> | <b>110,368</b> |

### 19. Creditors: Amounts falling due within one year

|                                 | 2021<br>£      | 2020<br>£      |
|---------------------------------|----------------|----------------|
| 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        |
|                                 | <b>272,654</b> | <b>259,015</b> |

# About With Friends

## Notes to the financial statements *(continued)*

### Year ended 31 March 2021

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

|                                 | 2021<br>£ | 2020<br>£ |
|---------------------------------|-----------|-----------|
| 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<br>£ | 2020<br>£ |
|---------------------------|-----------|-----------|
| 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<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
|-------------------------------|----------------------------|--------------------------|--------------------------|
| 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)                |
| <b>Net assets</b>             | <b>574,013</b>             | <b>1,000</b>             | <b>575,013</b>           |

  

|                               | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2020<br>£ |
|-------------------------------|----------------------------|--------------------------|--------------------------|
| 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)                |
| <b>Net assets</b>             | <b>407,444</b>             | <b>1,000</b>             | <b>408,444</b>           |

### 24. Analysis of changes in net debt

|                          | At 1 April 2020<br>£ | Cash flows<br>£ | At<br>31 March 2021<br>£ |
|--------------------------|----------------------|-----------------|--------------------------|
| 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)                |
|                          | <b>130,713</b>       | <b>193,069</b>  | <b>323,782</b>           |

### 25. Operating lease commitments

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

|                                              | 2021<br>£      | 2020<br>£     |
|----------------------------------------------|----------------|---------------|
| 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         | –             |
|                                              | <b>212,233</b> | <b>88,578</b> |

### 26. Related parties

There were no related party transactions during the year (2020: no related party transactions).