

About With Friends
Financial statements
31 March 2022

About With Friends

Financial statements

Year ended 31 March 2022

	Page
Trustees' annual report	1
Independent auditor's report to the trustees	13
Statement of financial activities	17
Balance sheet	18
Statement of cash flows	19
Notes to the financial statements	20

About With Friends

Trustees' annual report

Year ended 31 March 2022

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

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Reference and administrative details

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

The trustees

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

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

Chief executive Helen Dalton-Hare BEM

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

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

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

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2022

Objectives and activities

The Aims of About with Friends are as follows:

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

The Objectives of About with Friends are as follows:

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

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2022

Objectives and activities *(continued)*

Activities for achieving objectives

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

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

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

Workskills Programme

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

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

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

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

The Hollies - Respite House

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

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2022

Objectives and activities *(continued)*

Adult Social and Leisure Programme

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

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

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

Transition Service: ages 18 - 25

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

Respite holidays - for transition and adult social members

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

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

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

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

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

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2022

Objectives and activities *(continued)*

Bespoke Service

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

Highlights centre on the achievements of members including;

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

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

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

Supported Living and Outreach

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

Highlights include:

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

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2022

Objectives and activities *(continued)*

Public Benefit

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

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

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

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

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

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

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

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

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

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

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2022

Achievements and performance

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

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

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

A successful vaccination process ran smoothly with the staff team.

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

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

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

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

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

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

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

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2022

Financial review

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

Reserves policy

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

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

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

Principal funding sources

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

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2022

Plans for future periods

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

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

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2022

Structure, governance and management

Governing document

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

Recruitment and appointment of trustees

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

Trustee Induction and training

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

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

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

Risk management

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

Organisational structure

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

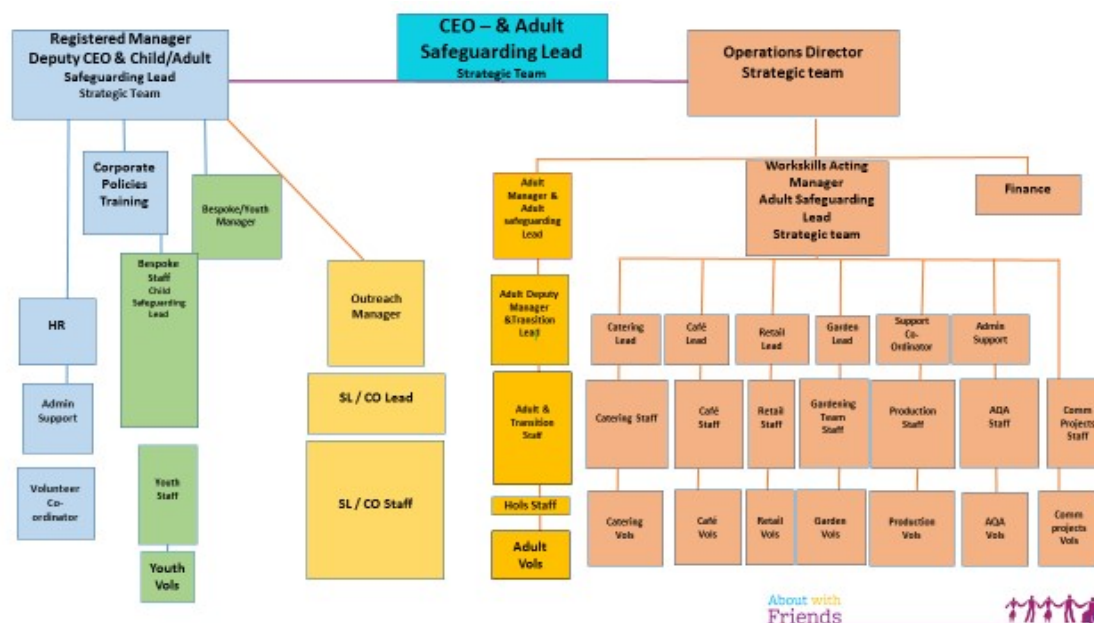
The CEO is supported by an experienced Senior Management Team including a Deputy CEO and Operations Director - duties are delegated by the CEO as appropriate to ensure the smooth and effective running of the organisation. The Charity has a Deputy CEO and a succession plan is in place. A clear Scheme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

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2022

Structure, governance and management *(continued)*



Senior management pay policy

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

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

Employees and volunteers

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

Fundraising standards

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

About With Friends

Trustees' annual report *(continued)*

Year ended 31 March 2022

Trustees' responsibilities statement

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

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

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

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

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

True and Fair override

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

Auditor

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

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

A Mackway
Trustee

About With Friends

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

Year ended 31 March 2022

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

About With Friends

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

Year ended 31 March 2022

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

About With Friends

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

Year ended 31 March 2022

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

About With Friends

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

Year ended 31 March 2022

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

Use of our report

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

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

12 October 2022

About With Friends

Statement of financial activities

Year ended 31 March 2022

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

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

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

About With Friends

Balance sheet

31 March 2022

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

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

A Mackway
Trustee

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

About With Friends

Statement of cash flows

Year ended 31 March 2022

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

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

About With Friends

Notes to the financial statements

Year ended 31 March 2022

1. General information

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

2. Statement of compliance

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

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

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Fund accounting

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

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

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

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Income

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

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

Government grants

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

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

Expenditure

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

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

Redundancy payments

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

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Operating leases

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

Depreciation

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

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

Stocks

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

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

Debtors and creditors receivable/payable within one year

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

Cash at bank and in hand

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

Judgements and key sources of estimation uncertainty

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

Employee benefits

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

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2022

4. Donations and legacies

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

5. Charitable activities

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

6. Other trading activities

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

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2022

7. Investment income

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

8. Other income

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

9. Government grants

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

10. Costs of raising funds

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

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2022

11. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Wages and salaries	947,698	88,045	1,035,743
Social security	73,331	—	73,331
Pensions	25,621	—	25,621
Rent and rates	91,712	—	91,712
Insurance	4,446	—	4,446
Light and heat	(59)	—	(59)
Telephone	28,646	—	28,646
Postage and stationery	8,477	—	8,477
Advertising	2,604	—	2,604
Sundries	1,651	—	1,651
Travel and subsistence	30,966	—	30,966
General repair and maintenance	53,669	—	53,669
Equipment and venue hire	2,998	—	2,998
Motor expenses	27,999	—	27,999
Licenses and subscriptions	7,472	—	7,472
Activities and direct costs	50,780	—	50,780
Work skills direct costs	15,504	—	15,504
Consultancy fees	13,329	—	13,329
Depreciation	36,390	—	36,390
Bank charges	5,724	—	5,724
Grants to individuals - Amenity funds	1,628	—	1,628
Professional fees	3,101	—	3,101
Bad debts	—	—	—
Training	9,893	—	9,893
Accountancy	1,440	—	1,440
Profit on sale of fixed assets	(5,329)	—	(5,329)
Governance costs	5,760	—	5,760
	<u>1,445,451</u>	<u>88,045</u>	<u>1,533,496</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Wages and salaries	813,620	6,316	819,936
Social security	57,728	—	57,728
Pensions	20,881	—	20,881
Rent and rates	74,207	5,010	79,217
Insurance	4,868	—	4,868
Light and heat	32,692	—	32,692
Telephone	26,465	4,302	30,767
Postage and stationery	8,328	35	8,363
Advertising	719	—	719
Sundries	4,714	84	4,798
Travel and subsistence	8,877	1,655	10,532
General repair and maintenance	28,273	10,715	38,988
Equipment and venue hire	2,784	—	2,784
Motor expenses	18,816	—	18,816
Licenses and subscriptions	4,378	—	4,378
Activities and direct costs	9,056	5,019	14,075
Work skills direct costs	5,133	2,116	7,249
Consultancy fees	6,337	—	6,337
Depreciation	36,534	—	36,534
Bank charges	5,840	—	5,840
Grants to individuals - Amenity funds	—	—	—

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2022

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

12. Net income

Net income is stated after charging/(crediting):

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

13. Auditors remuneration

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

14. Staff costs

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

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

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

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

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

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

15. Trustee remuneration and expenses

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

About With Friends

Notes to the financial statements (continued)

Year ended 31 March 2022

16. Tangible fixed assets

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

17. Stocks

	2022 £	2021 £
Raw materials and consumables	400	400

18. Debtors

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

19. Creditors: Amounts falling due within one year

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

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2022

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

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

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

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

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

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

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

21. Pensions and other post retirement benefits

Defined contribution plans

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

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2022

22. Analysis of charitable funds

2022

Unrestricted funds

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

Restricted funds

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

2021

Unrestricted funds

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

Restricted funds

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

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

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

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2022

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

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

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

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

23. Analysis of net assets between funds

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

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

24. Analysis of changes in net debt

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

About With Friends

Notes to the financial statements *(continued)*

Year ended 31 March 2022

25. Operating lease commitments

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

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

26. Related parties

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