

Annual Report and Financial Statements
for the Year Ended 30 September 2023

Befriended

Charity registration number: 1175623

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

BEFRIENDED

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REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Rev William Kemp Stuart Millar Gail Millar Diane Watts Nicholas Baldwin David Chewter George Baxter Deborah Miarkowska (resigned 11 September 2023)
Charity Registration Number	1175623
Principal Office	Spiresview 9 Maude Singer Way Hurstpierpoint West Sussex BN6 9GF
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Mailing Kent ME19 4JQ The Co-operative Bank Business Customer Services PO Box 250 Skelmersdale WN8 6WT

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TRUSTEES' REPORT

The trustees present the annual report together with the financial statements of the charity for the year ended 30 September 2023.

Structure, governance and management

Nature of governing document

The charity was established as a Charitable Incorporated Organisation on 8 November 2017.

Recruitment and appointment of trustees

The management of the charity is the responsibility of the Trustees who are co-opted by the existing trustees.

Every Trustee must:

- a. Have a faith in the Lord Jesus Christ
- b. Be over 16 years old

There must be a minimum of 3 Trustees and a maximum of 12.

Organisational structure

Befriended is governed by the board of Trustees.

Decisions involving the day to day management of the charity are made by the Chief Executive, Gail Millar. All other decision making is undertaken by the trustees at Bi-monthly meetings.

Risk management

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Objectives and activities

Objects and aims

The objects of the charity are to:

1. Advance the Christian faith
2. To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society through a befriending/care service.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

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TRUSTEES' REPORT (CONTINUED)

Achievements and performance

In April 2023 CEO of Befriended was awarded the **Coronation Champion award** in recognition for her contribution to the community through the work of Befriended. This stimulated a number of press releases and media opportunities.



Charity founder recognised for her outstanding commitment to volunteering.

Excerpts from Media article

Gail Millar, CEO of Befriended, a charity in Sussex that makes a difference in the lives of lonely, isolated older people living in Mid Sussex, is one of 500 recipients of the Coronation Champion awards announced today.

The King and Queen Consort have recognised 500 volunteers as part of the coronation celebrations in conjunction with the Royal Voluntary Service.

The Coronation Champions Awards invited people across the UK to nominate their local volunteers who are going the extra mile.

Nominations were made across eight award categories: supporting older people; supporting young people and children; crisis and welfare; community; sports, culture, and heritage; health and care; sustainability and the environment; and animal welfare.

Gail Millar from Hurstpierpoint and CEO of Befriended, a charity whose Patron is the Bishop of Horsham, is one of the 500 Coronation Champion award recipients. The entry standard was incredibly high, and nearly 5,000 nominations were received.

She said, "I'm absolutely delighted with this wonderful recognition of our work. This award is for everyone who helped Befriended reach out and support those in need in our community."

As an Anna Chaplain, Gail was acutely aware of the epidemic of loneliness, not just amongst older people living in Mid Sussex but among people who were marginalised in society. With a small group of friends from local churches, they agreed they needed to respond to the issue.

Gail said she was overwhelmed with the response from everyone, from all the volunteers to all the churches that have stepped up and helped in some way.

She said: "We are blessed that Befriended has been able to help the people of Mid Sussex and make a positive difference in their lives."

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TRUSTEES' REPORT (CONTINUED)

"I wish we could replicate our service across Sussex to address the increasing issues of isolation and loneliness in our communities."

Gail set up the charity in 2017 and it now offers a range of services include face to face befriending, care and residential home visits by the Anna Chaplaincy team, community events, monthly afternoon teas, bereavement courses, and Befriended Balance; a weekly exercise class for the over 65s.

The Bishop of Horsham, Ruth Bushyager, is the patron of Befriended. She said: "I am so delighted that Gail, and the work of Befriended, has received this recognition from His Majesty the King. Isolation and loneliness are a cause of deep suffering in the lives of huge numbers of older people across Sussex, and Gail has worked with inspirational passion to bring the blessing of connection and companionship to so many people."

Gail and her husband Stuart have been invited to a Coronation celebration which takes place at Buckingham Palace on Wednesday 3rd May.

As a Coronation Champion, Gail will receive a specially designed, official Coronation Champions pin and a signed certificate from both Their Majesties.

A year of growth and impact

In 2022 – 2023 one of our key aims was to address the causes and consequences of loneliness and isolation. The three main causes of loneliness and isolation are bereavement, loss or change in health, loss or change in living circumstances. Through current and new services launched throughout the year we saw the impact of bereavement support, social activities and exercise in a positive way in many older people's lives.

Acts of Kindness – Befriended Blankets

In October 2022 Befriended trustee board met for a strategy where the outcome was to respond to the current cost of living crisis. Working with local churches, organisations, and funders we raised enough money to give away 360 warm snuggly thermal blankets to older people living in the community. The response was immense gratitude and appreciation from each person who received one of the beautiful blankets. With each blanket was a gift card, a response card and 10 top tips for cost savings.



"I cannot express to you how much it means to me to have received this blanket from Befriended, it feels that I am wrapped up in love" Jess

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TRUSTEES' REPORT (CONTINUED)

"Thank you so much for my beautiful blanket, I use it all the time and am so grateful for all the kindness shown towards me" L

"I cannot thank you enough for my beautiful blanket, I use it all day and all night." J

"My blanket is my best friend, it stays with me all the time. Thank you so much." B

"It was lovely to receive this special gift of practical love, you are so kind and thoughtful, thank you for the card reminding me of Gods love for me." P

"I don't go out now but to know you knew I was here and give me such a beautiful gift made me cry. I am so grateful. Thank you." M

"I went to Kings church and heard about these blankets and thought to myself how much I would love one, then the following day a kind lady delivered one to me. God must have heard my prayers. Thank you." S

Intergenerational Project

Worth School

Following a meeting with the Deputy Headmaster of Worth School, a partnership was formed and students from the school attended Befriended Balance weekly. The students, as part of their Duke of Edinburgh award, join in with the class supporting the older people doing their exercises, then they help serve the refreshments and sit and chat with the guests. It is brilliant to see the two generations come together.

Befriended Balance

14-18 people regularly attend each week along with 4-5 students from Worth School. The group have gelled together and very much enjoy the class. The classes contain variety of music and movement and feedback is that they are of great benefit.

The time spent having refreshments is really special... Jane and Eric met at the class, sat next to one another and discovered that they went to the same school in south London over 70 years ago. They have become friends and enjoy chatting with one another each week. Another gentleman who came with his wife every week now has the strength stamina and confidence to walk to the class and attend the class on his own.

Story from Befriended Balance leading to the bereavement course

A client came to class one Wednesday afternoon very distressed. She said her husband was in a bad way and had been taking out his anger and frustration on her. She then shared that her husband was grieving the loss of his son who had died earlier in the year. I explained that I was an Anna Chaplain and that I also run Bereavement courses and, maybe, I could help?

'Oh we are not religious' she said. So, I replied that's okay, neither am I. Near the end of the class I was in the corridor and her husband happened to arrive early and we started to chat. He shared that he was not in a very good place and that he had nowhere to turn. So I gently asked him if I could help. 'No' he said. 'I need to speak to someone about my son's death which is turning me into a horrid person. I replied saying that I was a bereavement counsellor as well as a chaplain and had a Bereavement Journey Course starting in a few days He asked if he could attend.

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TRUSTEES' REPORT (CONTINUED)

Brian joined the Bereavement Journey Course, and it has been transformational for him. After six weeks, he says 'I have my life back, I found somewhere where I could talk about my son with people who understood and cared. I, for the first time, have been able to cry, grieve and express my anger. It has been life-giving and even though I still have further in my grief journey to travel, I know I have moved on. Gail gave us a copy of Grief conversations and I have found the stories so helpful to read. I have hope! Brian says "I have tried therapy and attending counselling but attending this course has been so helpful, I will be telling others about it.

Brian and his wife Julie now attend our monthly tea parties and other special befriended events such as remembrance service, jubilee celebration on.'



Befriended Bereavement Support

The bereavement Journey course had over 60 attendees throughout the year
The feedback speaks for itself.

What ways do you feel you have benefited from the course

"Immensely, I have tried therapy and counselling, but this course has brought me hope, healing and the benefits will I am sure become more obvious as the weeks go on"

"I have become much more fluent in talking about my emotions and memories, I found the encouragement in the group made me supportive and responding to others"

"I now feel able to express how I feel honestly and not have to hide from the truth"

"It has helped me put things into perspective to understand others suffer too. It has equipped me and given me tools to move forward"

What have you learned

"To be kinder to myself, to give myself permission and time to cry, reflect and remember, to know that I will live with the grief for the rest of my life.

That as a person of no faith, God is a part of society and albeit at a distance he is a part of my dna.

I have what to say and what not to say to someone experiencing bereavement

I have learned how people are ready to open up when a safe space is provided for them to do so

I have learned that grief is relative and that it has no ending

grief is your grief, and it is not a competition

Loss is accumulative.

Time is not the healer, but time is the process.

What did you appreciate most

Sharing experiences of grief is important even though It is difficult to begin with.

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TRUSTEES' REPORT (CONTINUED)

The honesty and openness of the participants sharing about their loss.

The group time was very special, the team were great listeners. To have a little bit of space for me.

The confidentiality, sharing and support.

The safety to express my emotions which have been bottled up for so long.

The way the course is run - with empathy and love.

The reflective session in the chapel was very special.

The religious elements where individual people (not the wider session) are speaking from a faith position different from my own.

The leadership of the course - very skilful in knowing when to allow people time and to wait.

This course has given me and my marriage a new start. I have been able to talk to my wife for the first time in two years since the loss of our child. Thank you

Story from Bereavement Course

The night before our Bereavement journey course was due to start, we received a phone call from a very distressed lady called Mary. Mary had lost her husband through very difficult circumstances 6 months previous and did not know where to go for help. Mary did not want to damage her friendships by constantly crying and wanting to talk about her husband. She said, I don't go to church, and I am not a member of Befriended. Mary was assured that she would be very welcome to come and give the course a try. She was very honest and said she probably won't come but thank you.

The next morning Mary arrived, and she immersed herself into the course. These are Mary's words: *What beautiful, kind, caring and compassionate people, I have really enjoyed the group time where people have listened to me but I have also found it so helpful to listen to others and how they are doing on their journey. We were given a book on week 3 and there were so many things that I could relate to that others had experienced in the book. It was as if someone knew exactly what I was feeling. I am so grateful that I called Gail the night before the course began. But that is not all ... after one session I shared that I did not like spending any time at home, I was encouraged to not fill all my time out of the house, but to get used to being at home. That week I did and when at home I found a bag that had been at the back of my husband's closet for over 40 years. Unbeknown to me it was a bag full of treasure. Inside the bag were letters, photos, memorabilia, official documents and telegrams from my father who was a prisoner of war in 1942 and was missing for 4 years until being found by the Popes officials in Italy when visiting the prisoner of war camps.*

Mary invited me (Gail) around for a cup of tea which led to 4 hours of fascinating history being unveiled. Mary gave us her permission to share her Mum and Dads story at the Remembrance service on the 13th of November. Mary attended church to hear her parent's story which was the first time she had attended church since she was married 52 years ago.

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TRUSTEES' REPORT (CONTINUED)

Each guest attending the bereavement course is given a gift of a tear drop or tea light holder and bible verse.



Bereavement Training and speaking opportunities

Befriended was the invited speaker at a conference in Ashington which was attended by over 100 people on the subject of Grief and Loss.

Befriended was the keynote speaker at a residential home conference on coping with loss with staff and residents in attendance.

Following a suicide at a elderly residential home, the owner – contacted Befriended to ask if we would facilitate a group session for the residents and their families.

Befriended Chaplaincy

In 2023 we have increased our monthly chaplaincy services to 5 care homes in Mid Sussex. We visit on a Tuesday afternoon for a 40 minute service followed by tea and chat. The good relationships built between staff, residents and family members means we have some honest discussions about various subjects around faith and often get invited to do additional individual visits. We are also invited by the care homes to lead end of life prayers and vigils for residents and their families.

Attendees of other Befriended are made aware of our chaplaincy service and often ask for a chaplaincy visit especially if they have a faith and are unable to attend church.

Chaplaincy story

In attending a new home, we were invited to lead a service in their dementia wing. One lady who was totally blind was sat alongside the chaplain. We began the service by singing a well-known hymn and the lady sang along and knew every word. After the song we asked her name to which she replied giving her name and telling us that she had been a minister all her life. We then read a few bible verses and she continued quoting word for word the rest of the bible passage. The staff were aghast and very emotional. The lady had been mute since she had arrived 8 months previous and the staff were unable to communicate with her. They had not ever seen her so engaged and animated. The service has unlocked part of the lady's memory. She attends our services every week and remembers who we are.

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TRUSTEES' REPORT (CONTINUED)



Will Fletcher – one of Befriended 's Chaplains

Monthly Tea Parties

Befriended monthly tea parties have grown in attendance from a regular 40-50 to 100. At special tea parties we have had over 125 people. All the other befriended activities feed into the tea parties and visa versa.

The format of our tea parties are: Welcome, introduce yourselves, quiz, birthday celebration, interview, afternoon tea, entertainment, notices and goodbye.

We have a wonderful team of volunteers who prepare the afternoon tea, make cakes, set tables, wash up, serve and befriend. We have taken over the whole venue due to the increase in numbers.

Different entertainment is offered each month including helpful presentations from Fire Brigade, Fraud prevention, and solicitors. Musical entertainment is always a favourite when we have choirs, children's groups, bands or singers.

February's tea party was all about keeping safe. The local fire fighters came along with their fire engine attended the tea party and gave invaluable advice and information on how to keep safe in your home and keep your appliances safe also. After the tea party they followed up with over 12 individual calls to people's homes. A presentation was given on Scams and Fraud, over half of the attendees had been victims of a scam or fraud.



March Tea Party – over 54 guests. We all enjoyed a St Patricks day presentation The guests loved it. (a phone message left from a guest... Thank you for such a wonderful afternoon, I brought three friends and they thought it was fabulous. They were so surprised at the standard of everything and the fact that it was free. We really appreciate all you do for us, Befriended is the Best.

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TRUSTEES' REPORT (CONTINUED)

Feedback

Stella - who attended for the first time left this message. "Thank you for the best afternoon I have had in years. Since my husband died, I have not been to anything as I have been so afraid to go out and meet people on my own. Everyone was so friendly and kind and happy. Thank you so much. See you next month".

Michael - Thank you befriended for a wonderful afternoon; you fill us up with joy!

Steve - local councillor who was in the choir said, I am so glad we gave you the grant... what you are doing is wonderful and it is so well deserved. Well done! And keep doing what you are doing. (Steve is a councillor for Hurst parish council and they awarded us £500 for the blanket project).

Ian - a first time guest, An amazing charity and doing such a great work. I want to help, I will do anything!

Alison - A first time guest, I normally hate Sunday afternoons, especially winter ones. This Sunday was like a bright summers day afternoon even though it was miserable outside. Thank you for letting me come to such a special occasion. I hope I can come to others.

Isabelle - I have been part of the choir for years and this was by far the most enjoyable event to sing at. I love your vision and all that you are doing. I want to help in any way I can. Isabelle came to befriended balance and has invited our guests to a performance of Children's theatre in November and wants to do a performance for a tea party.

Karen - thank you for your generous welcome and hospitality. The tea and cakes were much appreciated and your kind gift for everyone in the choir of a tea towel was very thoughtful.

Coronation Tea Party



Each guest received gifts of a coronation pen, and also a commemorative bible, and daily bible reading notes from UCB.

Mid Sussex District Council gave a grant of £250 towards the celebration.

Quotes from volunteers

"so lovely to be involved in such a great endeavour. Giving support and a wonderful tea and companionship to the elderly and isolated. Please do call on me if I can help with anything . " Best wishes Linda xx

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TRUSTEES' REPORT (CONTINUED)

"It was a pleasure, loved being there...what a wonderful atmosphere and community the tea party is. Such a blessing to all there I am sure x" Naomi

"You are such an inspiration Gail...on so many levels and to be a part of your team is wonderful. Today was so much fun, spent with such lovely people.

Befriended is magnificent! The love, kindness, warmth, connection and joy it gives is priceless.

Your fantastic vision... what a blessing 🙏❤️" Alice

"Such an honour to be there today. To serve and see the happiness. Melts my heart x " Ruth

Quotes from guests

"Thank you so much for a wonderful afternoon, you thoroughly spoil us all." David

"It is the first time we have come to a befriended tea party and we look forward to coming next month" Brian and Joan

"A befriended tea is better than any Royal tea party, your volunteers are wonderful" Ann

"Congratulations Stuart and Gail, so richly deserved" John and Angela

Befriended is a wonderful charity which has made my life so much better, we are so delighted Gail has won this award, Maureen

Today was a wonderful celebration of the coronation – thank you, zoe

We are so delighted that this award recognises all the work that Stuart and Gail and all the volunteers put into Befriended, we appreciate all that befriended does for us. Chris

"Today I came for the first time and was very nervous, i have not left my flat since my husband died 16 months ago. I have had a wonderful time. Thank you" Jan

Befriended Bus Trips

The idea of Befriended bus trips came from a number of clients saying that they never leave Burgess Hill or outlying villages and miss going to the theatre. On August 2nd Befriended organised a double decker bus to take a group of 52 people to Chichester Theatre to see Sound of Music. But, we did not just go to the theatre we made a day of it and went for lunch enroute.

Thanks to very generous donations and a grant, the cost of the day was covered.

"What a wonderful day" says Chris, "I have not seen a show for over 35 years and it brought back so many memories".

"Thankyou for a fabulous outing, everything was thought of, even a snack for the interval"

"My life is never the same since belonging to Befriended, I cannot believe at 93 I was able to see my favourite show".

As a result of befriended bus trip we had 16 new clients come to the August Tea Party who are now regular attendees at other befriended activities.

Referrals

In 2022-2023 we received 52 referrals for Befriended services. All of these were actioned, matched with a befriender, attended a bereavement course or a balance class.

Volunteers

In 2022-2023 we processed, completed DBS and trained 16 new volunteers for one to one befriending or chaplaincy. Other new volunteers joined the teams also.

Throughout the year our volunteers are invited to our celebration events and given a special thank you.

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TRUSTEES' REPORT (CONTINUED)

External media exposure 2022/23

April 23 Chichester Diocese Magazine article
April 23 BBC Sussex - Interview on Radio
May 23 BBC NEWS at One. Interviewed about Befriended
May 23 Mid Sussex Times article about Coronation Champions award
June 23 Premier Radio - interview on Befriended
July UCB Radio - Interviewed to talk about story of Befriended
Sept 23 premier Radio Interview about bereavement

Financial review

Income for the year amounted to £ 86,314 (2022: £31,018) and expenditure £60,617 (2022: £40,180). The surplus was added to funds brought forward, with general funds being £43,677 at the year end.

Grants received from:

Sussex Foundation
Hurst Charity
Mid Sussex District Council
Allen Lane
Tesco

Generous donations for Blanket project
Anonymous Legacy of £42,000 received Sept 23

We awarded our 86 year old finance volunteer with a certificate of thanks for managing Befriended finances over the last 5 years. We have opened a new bank account enabling us to do online banking.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

BEFRIENDED

TRUSTEES' REPORT (CONTINUED)

Statement of Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The annual report was approved by the trustees of the charity on 9 July 2024 and signed on its behalf by:



.....
Stuart Millar
Trustee

BEFRIENDED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BEFRIENDED

I report to the trustees on my examination of the accounts of Befriended for the year ended 30 September 2023.

Responsibilities and basis of report

As the charity trustees of Befriended you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Befriended's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Befriended as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


.....
G W Schulz ACMA
Independent Examiners Ltd
2 Broadbridge Business Centre
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PO18 8NF

9 July 2024

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	60,424	25,843	86,267	31,018
Investment income	3	47	-	47	-
Total income		<u>60,471</u>	<u>25,843</u>	<u>86,314</u>	<u>31,018</u>
Expenditure on:					
Charitable activities	4	35,976	24,641	60,617	40,180
Total expenditure		<u>35,976</u>	<u>24,641</u>	<u>60,617</u>	<u>40,180</u>
Net income/(expenditure)		24,495	1,202	25,697	(9,162)
Gross transfers between funds		<u>(50)</u>	<u>50</u>	<u>-</u>	<u>-</u>
Net movement in funds		24,445	1,252	25,697	(9,162)
Reconciliation of funds					
Total funds brought forward		<u>19,232</u>	<u>5,000</u>	<u>24,232</u>	<u>33,394</u>
Total funds carried forward	10	<u><u>43,677</u></u>	<u><u>6,252</u></u>	<u><u>49,929</u></u>	<u><u>24,232</u></u>


The notes on pages 17 to 24 form an integral part of these financial statements.

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BALANCE SHEET
AS AT 30 SEPTEMBER 2023

	Note	2023 £	2022 £
Current assets			
Debtors	7	2,563	825
Cash at bank and in hand		<u>47,968</u>	<u>26,494</u>
		50,531	27,319
Creditors: Amounts falling due within one year	8	<u>(602)</u>	<u>(3,087)</u>
Net assets		<u>49,929</u>	<u>24,232</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		6,252	5,000
Unrestricted income funds			
Unrestricted funds		<u>43,677</u>	<u>19,232</u>
Total funds	10	<u>49,929</u>	<u>24,232</u>

The financial statements on pages 15 to 24 were approved by the trustees, and authorised for issue on 9 July 2024 and signed on their behalf by:



 Stuart Millar
 Trustee

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Befriended meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023 (CONTINUED)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure 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.

Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	33% on cost

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

BEFRIENDED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023 (CONTINUED)

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds		Restricted funds	Total 2023	Total 2022
	Designated £	General £	£	£	£
Donations and legacies;					
Donations	-	15,529	6,843	22,372	20,493
Legacies	42,000	-	-	42,000	-
Gift aid reclaimed	-	2,395	-	2,395	825
Grants, including capital grants;					
Grants	-	500	19,000	19,500	9,700
	<u>42,000</u>	<u>18,424</u>	<u>25,843</u>	<u>86,267</u>	<u>31,018</u>

3 Investment income

	Unrestricted funds General £	Total 2023 £
Interest receivable and similar income;		
Interest receivable on bank deposits	<u>47</u>	<u>47</u>

BEFRIENDED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023 (CONTINUED)

4 Expenditure on charitable activities

		Unrestricted funds General	Restricted funds	Total 2023	Total 2022
	Note	£	£	£	£
Events		7,017	4,043	11,060	4,029
Advertising/Promotional		598	-	598	-
Postage, printing & stationery		2,083	-	2,083	3,683
Equipment and computer		883	1,850	2,733	902
Telephone		229	-	229	421
Insurance		397	-	397	377
Subscriptions		144	-	144	288
Professional fees		727	2,748	3,475	754
Training		455	-	455	-
Sundry expenses		382	-	382	51
Bank charges		203	-	203	90
Independent examination		600	-	600	540
Depreciation, amortisation and other similar costs		-	-	-	982
Staff costs	6	<u>22,258</u>	<u>16,000</u>	<u>38,258</u>	<u>28,063</u>
		<u>35,976</u>	<u>24,641</u>	<u>60,617</u>	<u>40,180</u>

5 Trustees remuneration and expenses

Gail Millar, a trustee, received remuneration of £34,571 as CEO of the charity (2022: £26,000) and benefits in kind in the form of pension payments of £1,037 (2022: £780).

The accountancy practice owned by a trustee, Mr N Baldwin, provided professional services during the year amounting to £178 (2022: £381).

The only other payments made to the trustees, or any person connected with them, consisted of reimbursements of expenditure incurred on behalf of the charity in furthering the charity's objects.

BEFRIENDED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023 (CONTINUED)

6 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	37,221	27,283
Pension costs	<u>1,037</u>	<u>780</u>
	<u>38,258</u>	<u>28,063</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No.	2022 No.
Staff	<u>2</u>	<u>1</u>

7 Debtors

	2023 £	2022 £
Accrued income	2,395	825
Other debtors	<u>168</u>	<u>-</u>
	<u>2,563</u>	<u>825</u>

8 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	2	2,217
Other creditors	-	330
Accruals	<u>600</u>	<u>540</u>
	<u>602</u>	<u>3,087</u>

BEFRIENDED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023 (CONTINUED)

9 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,037 (2022 - £780).

Contributions totalling £Nil (2022 - £91) were payable to the scheme at the end of the year and are included in creditors.

BEFRIENDED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023 (CONTINUED)

10 Funds

	Balance at 1 October 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 September 2023 £
Unrestricted funds					
<i>General</i>					
General Funds	19,232	18,471	(35,976)	(50)	1,677
<i>Designated</i>					
Designated fund	-	42,000	-	-	42,000
Total unrestricted funds	19,232	60,471	(35,976)	(50)	43,677
Restricted funds					
Staff fund	5,000	16,000	(16,000)	-	5,000
Bus trip fund	-	1,835	(1,850)	15	-
Blankets fund	-	4,008	(4,043)	35	-
Befriended Balance fund	-	4,000	(2,748)	-	1,252
	5,000	25,843	(24,641)	50	6,252
Total funds	24,232	86,314	(60,617)	-	49,929
	Balance at 1 October 2021 £	Incoming resources £	Resources expended £		Balance at 30 September 2022 £
Unrestricted funds					
<i>General</i>					
General Funds	23,394	26,018	(30,180)		19,232
Restricted funds					
Sussex Community Foundation	-	5,000	(5,000)		-
Staff fund	10,000	-	(5,000)		5,000
	10,000	5,000	(10,000)		5,000
Total funds	33,394	31,018	(40,180)		24,232

BEFRIENDED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023 (CONTINUED)

11 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 30 September 2023
	General	Designated		
	£	£	£	£
Current assets	2,279	42,000	6,252	50,531
Current liabilities	<u>(602)</u>	<u>-</u>	<u>-</u>	<u>(602)</u>
Total net assets	<u>1,677</u>	<u>42,000</u>	<u>6,252</u>	<u>49,929</u>

	Unrestricted funds		Restricted funds	Total funds at 30 September 2022
	General	Designated		
	£	£	£	£
Current assets	22,319	-	5,000	27,319
Current liabilities	<u>(3,087)</u>	<u>-</u>	<u>-</u>	<u>(3,087)</u>
Total net assets	<u>19,232</u>	<u>-</u>	<u>5,000</u>	<u>24,232</u>