

Annual Report and Financial Statements  
for the Year Ended 30 September 2025

# Befriended

Charity registration number: 1175623

Independent Examiners Ltd  
The Grain Store  
Hills Barns  
Appledram Lane South  
Chichester  
West Sussex  
PO20 7EG

## **BEFRIENDED**

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## **BEFRIENDED**

### **REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Trustees</b>	Rev William Kemp Gail Millar Diane Watts (resigned 3 March 2025) Nicholas Baldwin (resigned 4 November 2024) David Chewter George Baxter Julia Crook Chris Wyles (resigned 19 April 2025) Emma Lambert (appointed 3 March 2025) Patricia Johns (appointed 3 March 2025)
<b>Charity Registration Number</b>	1175623
<b>Principal Office</b>	Spiresview 9 Maude Singer Way Hurstpierpoint West Sussex BN6 9GF
<b>Independent Examiner</b>	G W Schulz FCMA Independent Examiners Ltd The Grain Store Hills Barns Appledram Lane South Chichester West Sussex PO20 7EG
<b>Bankers</b>	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

# **BEFRIENDED**

## **TRUSTEES' REPORT**

The trustees present the annual report together with the financial statements of the charity for the year ended 30 September 2025.

### **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 a Charitable Incorporated Organisation, governed by a board of trustees who meet regularly to guide the vision and safeguard the values of the charity. Day-to-day operations are led by Chief Executive Officer Gail Millar, supported by a passionate team of volunteers, staff, and community partners.

#### ***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.

## **BEFRIENDED**

### **TRUSTEES' REPORT (CONTINUED)**

#### **Achievements and performance**

This year has been one of the fullest, busiest and most joy-filled years in Befriended's journey so far.

From September 2024 to September 2025, hundreds of people across Mid Sussex have found friendship, purpose, care and belonging through Befriended. Many came through our doors feeling isolated, bereaved, anxious or forgotten and discovered community, laughter, hope and people who genuinely wanted to know them.

Loneliness continues to affect people of all ages, but particularly older people, carers, and those living with loss or change. What we have seen this year is that when people are welcomed into safe, consistent and loving community, lives are transformed.

Everything we offer has grown out of listening to stories, noticing gaps, and responding with compassion. This year has seen the deepening of our existing work, the launch of new projects, and important learning about sustainability, boundaries and care for those who serve.

I am deeply grateful to our volunteers, trustees, staff, partners, funders and every person who has walked alongside Befriended this year. What follows is a glimpse into the life, heart and impact of Befriended over the past 12 months.

#### **Our Vision and Mission**

##### **Our Vision**

To see an end to loneliness in Mid Sussex.

##### **Our Mission**

To reach, value and befriend people who are isolated, showing God's love in practical, personal and relational ways.

#### **What We Offer**

- Monthly tea parties and celebration of special events
- Befriended Community Choirs
- Compassionate Conversations (bereavement and loss support)
- Compassion and Bereavement Cafés
- Café Neuro (support for carers and those living with neurological conditions)
- Face-to-face befriending
- Chaplaincy in care homes
- Befriended Balance (falls prevention exercise)
- Outings and Day Trips
- Holiday at home
- Acts of kindness
- Intergenerational activities
- Christmas meals and Christmas day community lunch

## BEFRIENDED

### TRUSTEES' REPORT (CONTINUED)

#### Highlights of the Year

- Finalist in the Cinnamon Network Incubator Programme, securing:
  - A two-year training and mentoring programme
  - Funding to expand Compassionate Conversations
- Over 100 people attended Compassionate Conversations courses
  - Families and friends' lives renewed restored
  - Lives were deeply and, in some cases, radically changed through this programme
- Launch of new tea party in Hurstpierpoint and a taster tea party at St Andrew's, Burgess Hill
- Launch of a new Community Choir in Hurstpierpoint
- Strengthened intergenerational partnership with Worth School
- Successful Vintage Day with over 500 attendees
- Expanded Holiday at Home programme
- Christmas celebrations including:
  - Christmas Day community lunch
  - Christmas with Patron Bishop of Horsham
- Launch of Befriended Blessing,
- Launch and development of Café Neuro
- Nomination for the King's Award for Voluntary Service
- Over 18,000 volunteer hours given
- Strong financial stability through grants, donations and community fundraising
- Bi monthly newsletters with a diary delivered to all our 'friends' partners and community



*An AGM was held on international older peoples day, this also celebrated our 8<sup>th</sup> Birthday*

#### Compassionate Conversations – transformation impact

Compassionate Conversations continues to be one of the most transformative parts of Befriended's work.

Developed to support people living with bereavement, loss, estrangement and major life change, this three-week facilitated programme provides safe, structured space for people to talk, listen and be heard.

Over the past year, more than 100 people participated in the course. For many, this provided a safe and structured space to process grief, loss, and life challenges.

The impact has been profound. Individuals such as *Richard, Greta, Raj, and Caroline* each experienced significant personal transformation, reflecting the power of being heard, understood, and supported.

## BEFRIENDED

### TRUSTEES' REPORT (CONTINUED)

Compassionate Conversations has been delivered in community venues, churches, GP surgeries and care homes. Feedback has been deeply moving:

"You have given me my life back. I can start again."

"It was the first time I had talked through my wife's death from beginning to end. I feel stronger now."

"I had been a recluse for 7 years following the death of my son, I found Befriended, a community, friendship, hope for the future and deep and meaningful relationships."

"I had lost my faith, my identity, my purpose, my way. I found love, care, compassion, friends, and gained a life. Befriended is more than just ending loneliness, it is changing a culture. I am forever indebted."



*"Me, my wife, children and employers are deeply grateful to befriended for the support received. It changed our lives"*  
Raj



*"I have learning difficulties and found this course very good and helpful"* J

We have invested time in training facilitators, refining materials and protecting the programme through trademarking, preparing the way for replication without losing the heart of what makes it so powerful.



The groups are held in safe environments where guests are encouraged to share their stories and support one another

#### Face to face Befriending

Our one-to-one befriending relationships continue to provide vital, consistent support. Stories such as *Margaret* and *Ron* highlight the importance of companionship, trust, and regular connection in addressing loneliness.

Margaret and John moved to the area but did not know anyone. Both their mobility was restricted which led to them being isolated in their flat. Social prescriber referred them to

## BEFRIENDED

### TRUSTEES' REPORT (CONTINUED)

Befriended and they received a visit which led to regular visits and a very special friendship. This friendship grew confidence in leaving their flat and coming to social events such as a befriended tea party where they met lots of other people.

*"Befriended changed our lives, we have a better social life now than we have ever had, we are so grateful to have met Befriended and all it now gives us"* Ron and Margaret

#### Bereavement & Compassion Cafés

Our monthly Compassion Cafés continue to offer gentle, welcoming spaces for people navigating grief. Many attend feeling nervous, unsure of what to expect, and leave knowing they are not alone.

These cafés often become a doorway into deeper support, friendship and involvement in the wider Befriended community.

#### Café Neuro – A New Space of Understanding



Café Neuro launched in spring 2025 in response to conversations with carers and individuals living with neurological conditions

The café offers connection, conversation and signposting in a relaxed and understanding environment. Attendance has steadily grown, with people returning week after week and new guests joining regularly.

One attendee shared how relieving it was to be in a place where they did not have to explain or justify their experience they were simply understood.

#### Tea Parties – A Place to Belong

Tea parties remain one of the most loved and impactful parts of Befriended.

Held on Sundays often the most isolating day of the week our tea parties offer far more than tea and cake. They offer welcome, friendship, celebration and care as well as great food and entertainment.

Our tea parties are a cornerstone of Befriended's work, places of warmth, welcome, and belonging. They continue to provide meaningful connection and a sense of family for those who attend.



## BEFRIENDED

### TRUSTEES' REPORT (CONTINUED)

This year we launched a new tea party in **Hurstpierpoint** and Piloted a tea party at **St Andrew's, Burgess Hill**

Across Burgess Hill and Hurstpierpoint, attendance has remained strong, with many tea parties welcoming over 100 guests.

Guests tell us:

"This is my family now."

"I wake up on tea party days with a reason to get dressed."

Special events throughout the year included VE Day celebrations, Christmas, Easter and summer tea parties, each supported by dedicated teams of volunteers.

*VE Day celebration tea party*

*Local MP Alison Bennet attended a tea party in May*



### Befriended Community Choir – Our Happy Place

The Befriended Community Choir continues to be a place of joy, healing and belonging.

The Burgess Hill choir has grown steadily, welcoming around 40 people each week. People living with dementia, sight loss, mobility challenges and long-term health conditions sing alongside carers, volunteers and friends.

"It's my favourite time of the week."

"I never thought I'd sing again now I can't imagine my life without it."

The Hurst choir was closed at the end of the year due to declining attendance, with members warmly welcomed into Burgess Hill a decision made with care and sensitivity.

## BEFRIENDED

### TRUSTEES' REPORT (CONTINUED)



*Our Choir meets every Tuesday Morning at the Methodist Church. We sing a variety of well known songs, songs from the musicals, hymns and songs that we do movement to. It is a place of joy.*

#### Chaplaincy in Care Homes

Befriended continues to provide chaplaincy in five care homes each month, offering worship, prayer and pastoral care.

Residents regularly share how meaningful it is to feel remembered and spiritually supported:

"Today church came to me."

Discussions are underway for resident chaplaincy roles in new care homes, responding to growing need.



#### Balance exercise classes

Our weekly falls prevention exercise classes have proven to save life limiting falls

With regular attendance of 30-35 each week we have witnessed 'friends' arriving with walker, sticks and balance aids and within a few months these are no longer needed. Jean says "before coming to balance I was having regular falls, I have learned to get up out of my chair safely, to balance well, to walk with confidence and I haven't had a fall in a whole year. I also love the tea and cake afterwards

We are joined each week with students from local school which has brought significant and meaningful enriched intergenerational relationships.



## BEFRIENDED

### TRUSTEES' REPORT (CONTINUED)

#### Holiday at Home

During the long holidays many of our 'friends' plummet into loneliness and isolation. They lose the regularity and connection with other people due to many clubs and activities taking a break. Befriended hosts Holiday at Home which is a summer holiday club with days full of fun. They include singing, exercise, games, quizzes, garden games, competitions, lots of food and ice-creams.

"I love Holiday at Home, so much joy and laughter, I haven't played Jenga or hook a duck for years"

"The highlight of my year, every day is so well organized and planned."



#### Birthday and Christmas Celebrations

For many of our 'friends' a birthday goes by unnoticed and unrecognized. All our 'friends' and volunteers receive either a paper card or an online card on their birthdays and they receive a gift. For many it will be the only card and certainly their only gift.

At Christmas we do not want anyone to be alone. We have numerous celebration lunches and afternoon teas leading up to Christmas and on Christmas day we provide a community Christmas lunch where we welcome anyone who may be on their own. One guest, who had lost her husband of 54 years earlier in the year, arrived feeling extremely anxious and fearful. By the end of the day, she shared:



## BEFRIENDED

### TRUSTEES' REPORT (CONTINUED)

"Today was the best day I've had since my husband died."

Christmas day is a very special day full of love, kindness, generosity and friendship. Local businesses provide gifts and contribute to the day.



#### Outings, Vintage day and Befriended Breaks

Outings and shared experiences play a vital role in reducing isolation and building friendships.

Throughout the year we organised theatre trips, School trips including Beauty and the Beast, Glow Wild, Snow White panto at Eastbourne, Scrooge, Walk at Wakehurst, Matilda at Worth, Mary Poppins, Top Hat in August, Charlie and the Chocolate Factory

We hosted a highly successful fundraising and very special Vintage Day which included vintage tractors, cars, motorbikes, a tea tent, and stalls.

With over 500 attendees we were overwhelmed at the success of our first fundraising event, it is planned again for 2026.



## BEFRIENDED

### TRUSTEES' REPORT (CONTINUED)

We also launched **Befriended Breaks**, responding to how isolating holiday periods can be for many. In 2026 we have 51 people booked in for a holiday to the Isle of Wight

#### Volunteers – The Heart of Befriended

Volunteers are the heartbeat of Befriended. In 2024 alone, over **18,000 hours** were given across all activities.

This year we focused on: - Volunteer training and support - Clearer boundaries and roles - Pastoral care for volunteers themselves

Volunteers often say they receive as much as they give because Befriended is about relationships, not roles.

Their contribution is invaluable to every aspect of our work



Our volunteer range is in age of 10 years old to 89. Sam is an invaluable volunteer offering IT support and it was a privilege to baptise him.

#### Partnerships and Community Presence

We continue to work closely with churches, GP surgeries, schools, care homes, local authorities and community organisations.

Through forums, public events and partnerships, Befriended remains visible, trusted and deeply embedded in the life of Mid Sussex.

#### Finance and Sustainability

Befriended remains in a stable financial position, supported by grants, donations, Gift Aid and community fundraising.

Funding this year supported Compassionate Conversations, Café Neuro, tea parties, staffing and core infrastructure. Careful stewardship has enabled growth without compromising quality.

We are so grateful to have received grant funding this year from Mid Sussex District Council, Barchester foundation, Cinnamon Network, Childs charitable Trust, Sussex Foundation, Ernest Kleinwort Charitable Trust, Charles Hayward foundation, Burgess Hill Town Council, Hurstpierpoint Parish Council, GEM, Macauley Moat Foundation. We also have received very generous regular personal donations for which we are deeply grateful and appreciative. Every penny and pound given is used wisely and effectively.



## BEFRIENDED

### TRUSTEES' REPORT (CONTINUED)

#### Staffing

Befriended has wonderful staff who use their skills, gifts, talents and time to the full. They are dedicated and committed to the fulfilment of the vision.

Led by CEO Gail Millar who is full time, supported by Susan Dyke – Part time Operations co Ordinator.

A significant development in response to our clients was to change our language. Those we support wanted to be referred to as 'friends' reflecting relationship.

#### Awards and recognition



Finalist in the Cinnamon Network Incubator programme for Compassionate Conversations securing a two year training and mentoring programme and funding to grow and expand Compassionate conversations

Gail received a life time achievement award from Mid Sussex Applauds for her commitment to the community.

#### Looking Ahead

As we move into 2025–26, our focus is on maturity, replication, deepening partnerships, and building on our foundation.

We hope to

- Expand compassionate conversation training and supporting facilitators, chaplains and volunteers
- Strengthening partnerships and governance
- Continuing to listen and respond to need
- Deliver our first holiday
- Have our own building

Loneliness is complex but community is powerful. This year has shown what is possible when people are welcomed, known and loved. We remain committed to ensuring that

## **BEFRIENDED**

### **TRUSTEES' REPORT (CONTINUED)**

fewer people experience loneliness and those that do are welcomed, supported and embraced into the community of Befriended.

#### **Thank You**

Thank you to every volunteer, trustee, funder, partner and friend who has made this year possible.

Together, we are seeing loneliness met with friendship and lives changed.



## **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 23 April 2026 and signed on its behalf by:

.....  
George Baxter  
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 2025.

#### **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 FCMA  
Independent Examiners Ltd  
The Grain Store  
Hills Barns  
ApplDRAM Lane South  
Chichester  
West Sussex  
PO20 7EG

23 April 2026

## BEFRIENDED

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2025

	<b>Note</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<b>Income and Endowments from:</b>					
Donations and legacies	2	96,755	47,970	144,725	87,813
Charitable activities	3	10,685	-	10,685	-
Investment income	4	8	-	8	8
Total income		<u>107,448</u>	<u>47,970</u>	<u>155,418</u>	<u>87,821</u>
<b>Expenditure on:</b>					
Charitable activities	5	<u>54,313</u>	<u>52,043</u>	<u>106,356</u>	<u>82,596</u>
Total expenditure		<u>54,313</u>	<u>52,043</u>	<u>106,356</u>	<u>82,596</u>
Net income/(expenditure)		<u>53,135</u>	<u>(4,073)</u>	<u>49,062</u>	<u>5,225</u>
Net movement in funds		53,135	(4,073)	49,062	5,225
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>51,081</u>	<u>4,073</u>	<u>55,154</u>	<u>49,929</u>
Total funds carried forward	12	<u>104,216</u>	<u>-</u>	<u>104,216</u>	<u>55,154</u>

The notes on pages 18 to 25 form an integral part of these financial statements.

**BEFRIENDED**

**BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	8	<u>1,430</u>	<u>1,267</u>
		<u>1,430</u>	<u>1,267</u>
<b>Current assets</b>			
Debtors	9	8,768	4,852
Cash at bank and in hand		<u>97,880</u>	<u>50,058</u>
		106,648	54,910
<b>Creditors: Amounts falling due within one year</b>	10	<u>(3,862)</u>	<u>(1,023)</u>
<b>Net current assets</b>		<u>102,786</u>	<u>53,887</u>
<b>Net assets</b>		<u>104,216</u>	<u>55,154</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		-	4,073
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>104,216</u>	<u>51,081</u>
<b>Total funds</b>	12	<u>104,216</u>	<u>55,154</u>

The financial statements on pages 16 to 25 were approved by the trustees, and authorised for issue on 23 April 2026 and signed on their behalf by:

.....  
George Baxter  
Trustee

## **BEFRIENDED**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025**

#### **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.

## **BEFRIENDED**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025 (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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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 2025 (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 General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies;				
Donations	43,525	-	43,525	39,946
Gift aid reclaimed	11,670	-	11,670	2,457
Grants, including capital grants;				
Grants	41,560	47,970	89,530	45,410
	<u>96,755</u>	<u>47,970</u>	<u>144,725</u>	<u>87,813</u>

#### 3 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Events and outings	<u>10,685</u>	<u>10,685</u>	<u>-</u>

## BEFRIENDED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025 (CONTINUED)

#### 4 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	8	8	8

#### 5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Events		27,595	-	27,595	19,754
Venue hire		3,149	-	3,149	2,352
Advertising/Promotional		3,145	-	3,145	2,084
Postage, printing & stationery		421	-	421	2,076
Equipment and computer		974	-	974	1,682
Telephone		233	-	233	242
Insurance		483	-	483	411
Subscriptions		328	-	328	216
Travel		112	10	122	25
Professional fees		816	-	816	2,673
Training		688	-	688	-
Sundry expenses		515	18	533	361
Bank charges		60	-	60	60
Independent examination		720	-	720	660
Depreciation, amortisation and other similar costs		633	398	1,031	633
Staff costs	7	14,441	51,617	66,058	49,367
		54,313	52,043	106,356	82,596

## BEFRIENDED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025 (CONTINUED)

#### 6 Trustees remuneration and expenses

Gail Millar, a trustee, received remuneration of £51,549 as CEO of the charity (2024: £45,476) and benefits in kind in the form of pension payments of £3,605 (2024: £1,364).

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.

#### 7 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
<b>Staff costs during the year were:</b>		
Wages and salaries	63,220	47,976
Social security costs	941	-
Pension costs	<u>1,897</u>	<u>1,391</u>
	<u>66,058</u>	<u>49,367</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:

	2025 No.	2024 No.
Staff	<u>2</u>	<u>2</u>



# BEFRIENDED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025 (CONTINUED)

### 8 Tangible fixed assets

	Computer equipment £	Total £
<b>Cost</b>		
At 1 October 2024	4,848	4,848
Additions	<u>1,194</u>	<u>1,194</u>
At 30 September 2025	<u>6,042</u>	<u>6,042</u>
<b>Depreciation</b>		
At 1 October 2024	3,581	3,581
Charge for the year	<u>1,031</u>	<u>1,031</u>
At 30 September 2025	<u>4,612</u>	<u>4,612</u>
<b>Net book value</b>		
At 30 September 2025	<u>1,430</u>	<u>1,430</u>
At 30 September 2024	<u>1,267</u>	<u>1,267</u>

### 9 Debtors

	2025 £	2024 £
Accrued income	<u>8,768</u>	<u>4,852</u>

### 10 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	2,776	-
Other creditors	366	363
Accruals	<u>720</u>	<u>660</u>
	<u>3,862</u>	<u>1,023</u>

## BEFRIENDED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025 (CONTINUED)

#### 11 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 £1,897 (2024 - £1,391).

Contributions totalling £366 (2024 - £363) were payable to the scheme at the end of the year and are included in creditors.

#### 12 Funds

	Balance at 1 October 2024 £	Incoming resources £	Resources expended £	Balance at 30 September 2025 £
<b>Current year</b>				
<b>Unrestricted funds</b>				
<b>General</b>				
General Funds	9,081	107,448	(54,313)	62,216
<b>Designated</b>				
Designated fund	42,000	-	-	42,000
<b>Total unrestricted funds</b>	51,081	107,448	(54,313)	104,216
<b>Restricted funds</b>				
Compassionate Conversations	-	12,970	(12,970)	-
Staff fund	4,073	35,000	(39,073)	-
	4,073	47,970	(52,043)	-
<b>Total funds</b>	55,154	155,418	(106,356)	104,216

## BEFRIENDED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025 (CONTINUED)

	Balance at 1 October 2023 £	Incoming resources £	Resources expended £	Balance at 30 September 2024 £
<b>Prior year</b>				
<b>Unrestricted funds</b>				
<b>General</b>				
General Funds	1,677	55,411	(48,007)	9,081
<b>Designated</b>				
Designated fund	42,000	-	-	42,000
<b>Total unrestricted funds</b>	43,677	55,411	(48,007)	51,081
<b>Restricted funds</b>				
Events fund	-	2,410	(2,410)	-
Staff fund	5,000	30,000	(30,927)	4,073
Befriended Balance fund	1,252	-	(1,252)	-
	6,252	32,410	(34,589)	4,073
<b>Total funds</b>	49,929	87,821	(82,596)	55,154

### 13 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 30 September 2025 £
	General £	Designated £	£	
Tangible fixed assets	1,430	-	-	1,430
Current assets	64,648	42,000	-	106,648
Current liabilities	(3,862)	-	-	(3,862)
Total net assets	62,216	42,000	-	104,216
	Unrestricted funds		Restricted funds	Total funds at 30 September 2024 £
	General £	Designated £	£	
Tangible fixed assets	1,267	-	-	1,267
Current assets	8,837	42,000	4,073	54,910
Current liabilities	(1,023)	-	-	(1,023)
Total net assets	9,081	42,000	4,073	55,154