

# FRIEND IN DEED

England & Wales · Charity number 1180725

## Details

---

**Status** Registered

**Legal form** CIO

**Registered** 2018-11-16

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** 7 The Close  
Norwich  
Norfolk  
NR1 4DJ

**Phone** 07518520745

**Email** [hello@friendindeed.org.uk](mailto:hello@friendindeed.org.uk)

**Website** [www.friendindeed.org.uk](http://www.friendindeed.org.uk)

## Activities

---

**Objects:** TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF OLDER PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY, BY PROVIDING SOCIAL AND RECREATIONAL FACILITIES AND EVENTS INVOLVING THE LOCAL COMMUNITY

**Activities:** To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of older people who are socially excluded and assisting them to integrate into society, by providing social and recreational facilities and events involving the local community.

## Classification

---

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Elderly/old People, The General Public/mankind

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£89,360	£97,730	-	-
2024-03-31	£163,665	£71,353	-	-
2023-03-31	£44,071	£41,229	-	-
2022-03-31	£40,593	£45,997	-	-
2021-03-31	£57,667	£46,884	-	-

## Trustees

Name	Role	Appointed
<b>Stuart Richard John Beard</b>	Chair	2023-08-01
Deborah Jane O'Callaghan		2024-08-01
EMMA LESLEY FROST		2018-11-16

**FRIEND IN DEED**

England & Wales - Charity number 1180725

---

# Accounts

---

---

**FRIEND IN DEED**

---

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

---

## FRIEND IN DEED

---

### CONTENTS

---

	Page
<b>Reference and administrative details of the Charity, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 6
<b>Independent examiner's report</b>	7 - 8
<b>Statement of financial activities</b>	9
<b>Balance sheet</b>	10
<b>Notes to the financial statements</b>	11 - 21

---

**FRIEND IN DEED**

---

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2025**

---

<b>Trustees</b>	Stuart Beard, Chair Victoria Holt (resigned 31 August 2024) Emma Frost Deborah Jane O'Callaghan (appointed 1 August 2024)
<b>Charity registered number</b>	1180725
<b>Principal office</b>	7 The Close Norwich Norfolk NR1 4DJ
<b>Accountants</b>	MA Partners LLP Chartered Accountants 7 The Close Norwich Norfolk NR1 4DJ

---

## FRIEND IN DEED

---

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

---

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2024 to 31 March 2025.

Friend in Deed provides social and recreational events involving the local community and the focus on intergenerational activity continues to be well received and understood. Friend in Deed resolves to engage with and encourage friendships between people of all ages and to the extent that it is possible, to record and share the positive impact on their lives.

Friend in Deed expanded during the year and continues to be flexible in order to meet different policies at each care home, care group and local authority. Remote provision remains necessary and is a useful means of communication. In the year ended March 2025, Friend in Deed was granted project funding to continue support of the permanent staff team, established strategic relationships and received media coverage<sup>1</sup>.

The Trustees recognise the importance of volunteers. In addition to being central to the membership scheme Friend in Deed offers, volunteers also support events, administration, activity delivery and managing community projects.

<sup>1</sup> The Evening News, Just Regional Wroxham, Just Regional Hellesdon, Just Regional Wymondham, Just Regional Drayton and Taverham, BBC Radio Norfolk.

#### **Structure, governance and management**

##### **a. Constitution**

Friend in Deed is a Charitable Incorporated Organisation (registration number 1180725), and is constituted under a Trust deed.

##### **b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

#### **Objectives and activities**

##### **a. Policies and objectives**

The objectives of the charity are defined in the Friend in Deed Constitution dated 12 November 2018.

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of older people who are socially excluded and assisting them to integrate into society, by providing social and recreational facilities and events involving the local community.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.  

---

---

## FRIEND IN DEED

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

---

#### Objectives and activities (continued)

##### b. Strategies for achieving objectives

Friend in Deed depends on grants, donations, income generated from the monthly membership scheme and other fees to cover operating costs. In setting the level of fees, concessions and bursaries, the Trustees give careful consideration to the accessibility of programmes and facilities in relation to the objectives.

##### c. Activities undertaken to achieve objectives

Friend in Deed activities include year round provision of engagement opportunities for people across East Anglia. The period was very successful with events at 35 (2024: 24) care homes and online and postal events at 30 (2024: 24). Friend in Deed returned to working with older people in sheltered housing sites with 3 (2024: 3) housing providers. Friend in Deed engaged with 525 (2024: 396) older people in the period.

At the end of the year, 35 (2024: 24) care homes were members of the scheme which provides regular events within each setting alongside remote provision as required. Membership provides regular interaction between the generations and has resulted in an improvement in the wellbeing of older people in care settings. The regular nature of membership income from care homes on this scheme is important for the sustainability of Friend in Deed. In order to remain inclusive, if care home management want to take part in the scheme but cannot afford to pay for membership, Friend in Deed seeks partial subsidy or full funding for membership to allow as many care homes to partake in the scheme as possible. 11 (2024: 5) of the membership care homes were in receipt of subsidy or had membership paid in full by grant funding or corporate sponsorship.

In addition to membership events, Friend in Deed organises music sessions that care homes book to suit the setting calendar and available resources. These sessions include activities around singing and movement and are also attended by younger people.

Friend in Deed worked with 1 (2024:1) university, 32 (2024: 16) schools, 4 (2024:3) nurseries and 3 (2024: 4) child minder settings on projects using written communication and video technology to increase impact and support the most isolated older people in care homes and children in schools, babies and toddlers.

In the activities outlined above<sup>2</sup>, approximately 8,200 (2024: 7,050) hours of engagement took place in the period.

Corporate sponsors and local not for profit organisations recognised the impact of isolation on care home residents and provided funding to purchase equipment to address the problem.

Many carers, families and friends of older people report that their loved ones look forward to communicating with the younger people and children. Many of the Friend in Deed supporters using platforms such as Just Giving are those who see the impact of our engagement activity most clearly; family members of residents or staff from the care homes. Supporters made personal donations or held funeral collections in the name of a relative who has passed away. The young people and their guardians greatly enjoy and gain confidence from the companionship and experience of the older people and attend regularly to help children build lasting relationships.

The Friend in Deed business plan documents the intention of the Trustees to build a strong and resilient organisation, provide excellent value and repeatable experiences that improve the wellbeing of those involved.

<sup>2</sup> Intergenerational Care Visits (Little Visitors, Junior Visitors, Community Visitors, Community Visitors Adult), Intergenerational Remote Care Visits, Intergenerational Music Sessions, monthly Care Home Quiz, School Projects, Care Home Choir, Pen Pals Scheme, care home activity collaborations such as science sessions and Trick or Treat Halloween events, All Ages Love Learning, weekly newsletter for care home residents, Clarion Future Community Kindness Award, Junior Care Home Ambassador scheme, annual sports day, larger community events.

---

## FRIEND IN DEED

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

---

#### Objectives and activities (continued)

##### d. Volunteers

The value of time and services provided by volunteers has not been included; this amounted to 85 (2024: 36) hours back office support and 8,200 (2024: 7,050) hours community engagement during the year.

##### e. Main activities undertaken to further the Charity's purposes for the public benefit

In planning activities, as set out above, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging.

#### Achievements and performance

##### a. Main achievements of the Charity

- Delivery of 8,200 [2024: 7,050] hours of intergenerational engagement and participation activity
- 150 [2024: 120] students took part in intergenerational quizzes and care home choir sessions
- 245 [2024: 165] students visited care homes to play games, chat, and take part in other interactive activities
- 53 [2024: 82] school pupils and little visitors helped with content for our weekly newsletter to care homes
- 25 [2024: 85] little visitors took part in creative activities posted to them so that care home residents could enjoy activities that children were also participating in
- 8 [2024: 10] junior care home ambassadors previously appointed continued in their roles overseeing 4 [2024: 5] care homes
- 42 [2024: 24] intergenerational music online events were organised by Friend in Deed and run by external professionals with the assistance of local schools
- Subsidised or fully funded membership provided to 11 [2024: 5] care homes
- Engaged with 9,283 [2024: 8,660] people who want to help reduce loneliness
- A total of 85 [2024: 36] voluntary hours were undertaken, helping to support events, administration, fundraising activity delivery and manage new activities
- Collaborated with 32 [2024: 16] schools 4 [2024: 3] nursery provisions, 3 [2024: 4] childminding services and 1 [2024: 1] university (UEA)

---

## FRIEND IN DEED

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

---

#### Financial review

##### a. Going concern

These financial statements have been prepared on a going concern basis. Uncertainties regarding visits to care homes have passed. However, the care sector continues to experience difficulties in recruiting staff, has low staff numbers and depleted morale. This can make it difficult for homes to manage visitor sessions or activities organised by Friend in Deed as was the case before the pandemic. Remote provision continues to be popular for this reason.

The objectives of Friend in Deed remain unaffected and methods are available and in place to continue activities and engagement regardless of post pandemic procedures that vary across the care home scheme membership. The organisation has modified the basis of activity to include remote support to care settings within the membership, although face to face visits are now allowable in homes.

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 forecast income is sufficient considering the level of expenditure for the charity to be able to continue as a going concern.

##### b. Reserves policy

At 31 March 2025, free reserves were £38,699 (2024: £21,784). The Trustees work towards a minimum reserve of three months operational commitment (to be adjusted as operational commitments change), with an optimum of six months.

##### c. Results for the year

The financial statements have been prepared in accordance with current statutory requirements and comply with the terms of the charity's governing document.

The surplus on unrestricted funds for the period was £16,915 (2024: Surplus of £13,590).

Restricted funds held and carried forward at 31 March 2025 were £67,244 (2024: £92,529).

Total income was £89,360 (2024: £163,665) of which 54% (2024: 82%) was restricted.

Income from grants and contracts continued to be critical to the ability of Friend in Deed to maintain its activities. Major sources of funding are disclosed in the notes to the financial statements. A breakdown of expenditure for the year is also disclosed in the notes to the financial statements.

---

## FRIEND IN DEED

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

---

#### Statement of Trustees' responsibilities

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 & Wales 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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

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 Charity (Accounts and Reports) Regulations 2008 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

*Stuart Beard*

**Stuart Beard**  
(Chair of Trustees)  
Date: 14 December 2025

---

## FRIEND IN DEED

---

### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

---

#### Independent examiner's report to the Trustees of Friend in Deed ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2025.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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 (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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.

---

FRIEND IN DEED

---

INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025

---

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.



Signed:

Dated: 16 December 2025

Alice Lynch BSc FCA DChA

**MA Partners LLP**  
Chartered Accountants  
7 The Close  
Norwich  
Norfolk  
NR1 4DJ

FRIEND IN DEED

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025

Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income from:</b>				
Voluntary income	2	7,786	47,886	55,672
Charitable activities	3	33,492	-	33,492
Investments	4	196	-	196
<b>Total income</b>		<b>41,474</b>	<b>47,886</b>	<b>89,360</b>
<b>Expenditure on:</b>				
Charitable activities		83,269	14,461	97,730
<b>Total expenditure</b>		<b>83,269</b>	<b>14,461</b>	<b>97,730</b>
<b>Net (expenditure)/income</b>		<b>(41,795)</b>	<b>33,425</b>	<b>(8,370)</b>
Transfers between funds	11	58,710	(58,710)	-
<b>Net movement in funds</b>		<b>16,915</b>	<b>(25,285)</b>	<b>(8,370)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		21,784	92,529	114,313
Net movement in funds		16,915	(25,285)	(8,370)
<b>Total funds carried forward</b>		<b>38,699</b>	<b>67,244</b>	<b>105,943</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 21 form part of these financial statements.

---

**FRIEND IN DEED**

---

**BALANCE SHEET  
AS AT 31 MARCH 2025**

---

	Note	2025 £	2024 £
<b>Current assets</b>			
Debtors	9	22,477	54,533
Cash at bank and in hand		91,518	70,762
		<u>113,995</u>	<u>125,295</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	10	(8,052)	(10,982)
		<u>105,943</u>	<u>114,313</u>
<b>Net current assets</b>			
		<u>105,943</u>	<u>114,313</u>
<b>Total assets less current liabilities</b>			
		<u>105,943</u>	<u>114,313</u>
<b>Total net assets</b>			
		<u><u>105,943</u></u>	<u><u>114,313</u></u>
<b>Charity funds</b>			
Restricted funds	11	67,244	92,529
Unrestricted funds	11	38,699	21,784
		<u>105,943</u>	<u>114,313</u>
<b>Total funds</b>			
		<u><u>105,943</u></u>	<u><u>114,313</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

*Stuart Beard*

**Stuart Beard**  
(Chair of Trustees)  
Date: 14 December 2025

The notes on pages 11 to 21 form part of these financial statements.

---

## FRIEND IN DEED

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

---

#### 1. Accounting policies

##### 1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Friend in Deed meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

##### 1.2 Going concern

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 forecast income is sufficient considering the level of expenditure for the charity to be able to continue as a going concern.

##### 1.3 Income

All income is recognised once the Charity has entitlement to the income after any conditions have been met, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations and grants to be recognised the charity will have been notified of the amounts and the settlement date. If there are conditions attached to the donation or grant and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Care scheme income includes membership fees for the Little Visitor scheme within care settings. Income is recognised in line with the membership benefits received.

---

## FRIEND IN DEED

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

---

#### 1. Accounting policies (continued)

##### 1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

##### 1.5 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.

##### 1.6 Debtors

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

##### 1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### 1.8 Liabilities and provisions

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.

##### 1.9 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

##### 1.10 Fund accounting

General funds are unrestricted funds which 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.

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 aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

---

**FRIEND IN DEED**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

---

**2. Voluntary income**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Grants, donations and sponsorship	7,786	47,886	<b>55,672</b>	136,657
<i>Total 2024</i>	<i>2,541</i>	<i>134,116</i>	<i>136,657</i>	

**3. Income from charitable activities**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Care Scheme income	33,492	<b>33,492</b>	26,075
Other income	-	-	820
<b>Total 2025</b>	<b>33,492</b>	<b>33,492</b>	<b>26,895</b>
<i>Total 2024</i>	<i>26,895</i>	<i>26,895</i>	

**4. Investment income**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Bank interest	196	<b>196</b>	113
<i>Total 2024</i>	<i>113</i>	<i>113</i>	

---

**FRIEND IN DEED**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

---

**5. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2025 £</b>	<b>Support costs 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Charitable activities	91,781	5,949	<b>97,730</b>	71,353
<i>Total 2024</i>	<u>66,310</u>	<u>5,043</u>	<u>71,353</u>	

**Analysis of direct costs**

	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Staff costs	50,206	34,622
Project expenses	16,012	18,059
Self employed personnel	20,586	10,600
Travel	3,809	1,845
Recruitment and employee costs	1,168	1,184
	<u>91,781</u>	<u>66,310</u>

**Analysis of support costs**

	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Office costs	3,090	1,938
Marketing	1,264	1,497
Insurance	549	672
Professional fees	986	636
Bad debts	-	240
Bank charges	60	60
	<u>5,949</u>	<u>5,043</u>

---

**FRIEND IN DEED**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

---

**6. Independent examiner's remuneration**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<b>900</b>	<b>636</b>

**7. Staff costs**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>48,579</b>	<b>33,750</b>
Social security costs	<b>358</b>	<b>-</b>
Contribution to defined contribution pension schemes	<b>1,269</b>	<b>872</b>
	<b>50,206</b>	<b>34,622</b>

The average number of persons employed by the Charity during the year was as follows:

	<b>2025</b>	<b>2024</b>
	<b>No.</b>	<b>No.</b>
Employees	<b>1</b>	<b>1</b>

No employee received remuneration amounting to more than £60,000 in either year.

**8. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

---

**FRIEND IN DEED**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

---

**9. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	5,918	2,015
Prepayments and accrued income	16,559	52,518
	<u>22,477</u>	<u>54,533</u>

**10. Creditors: Amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	4,267
Other taxation and social security	2,352	983
Other creditors	243	226
Accruals and deferred income	5,457	5,506
	<u>8,052</u>	<u>10,982</u>

**FRIEND IN DEED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**11. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>					
General Funds	21,784	41,474	(83,269)	58,710	38,699
<b>Restricted funds</b>					
Flagship	1,020	-	-	-	1,020
Aviva All Ages Love Learning	459	-	(142)	-	317
Co op Local Community Fund	(248)	1,056	(312)	-	496
Clarion Futures FiD Community Kindness Award Pilot	802	-	-	-	802
Tesco - Groundworks - Junior Artists Project	283	-	(283)	-	-
The National Lottery Community Fund	72,800	-	-	(45,230)	27,570
NCF - Sheila Ann Day Fund	3,159	2,922	(3,904)	-	2,177
NCF - Love Norfolk Fund	1,080	-	-	(1,080)	-
Postcode Lottery	8,281	-	(6,681)	(1,600)	-
NCF - Gt Yarmouth Movement Fund	4,817	-	(1,241)	(2,800)	776
Capron & Helliwell Project Costs Fund	76	2,201	-	(1,440)	837
Project Worker Fund	-	800	(50)	-	750
Aviva Car Park Fund	-	17,516	-	160	17,676
NCF Countering Loneliness Innovation Fund	-	14,400	-	(4,200)	10,200
NCF Countering Loneliness Innovation Fund	-	4,920	-	(2,520)	2,400
NCF Co op Cares	-	2,791	(568)	-	2,223
NCF Nelsonspirit Community Leaders	-	1,280	(1,280)	-	-
	<u>92,529</u>	<u>47,886</u>	<u>(14,461)</u>	<u>(58,710)</u>	<u>67,244</u>
<b>Total of funds</b>	<u><u>114,313</u></u>	<u><u>89,360</u></u>	<u><u>(97,730)</u></u>	<u><u>-</u></u>	<u><u>105,943</u></u>

**FRIEND IN DEED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**11. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2024 £</i>
<b>Unrestricted funds</b>					
General Funds	8,194	29,549	(53,695)	37,736	21,784
<b>Restricted funds</b>					
Flagship	1,020	-	-	-	1,020
Aviva All Ages Love Learning	1,290	-	(831)	-	459
Co op Local Community Fund	(84)	1,672	(1,836)	-	(248)
Clarion Futures FiD Community Kindness Award Pilot	823	-	(21)	-	802
Clarion Futures - Project worker funding	10,000	-	(10,000)	-	-
Clarion Futures - Bid writing & training	475	-	(475)	-	-
Tesco - Groundworks - Junior Artists Project	283	-	-	-	283
The National Lottery Community Fund	-	104,000	-	(31,200)	72,800
NCF - Paul Bassham	-	5,000	-	(5,000)	-
NCF - Coronation	-	200	(184)	(16)	-
NCF - Sheila Ann Day Fund	-	4,888	(1,729)	-	3,159
NCF - Love Norfolk Fund	-	1,440	-	(360)	1,080
Postcode Lottery	-	10,200	(1,119)	(800)	8,281
NCF - Gt Yarmouth Movement Fund	-	5,057	-	(240)	4,817
Capron & Helliwell	-	196	-	(120)	76
NCF - Nelson's Spirit	-	1,463	(1,463)	-	-
	<u>13,807</u>	<u>134,116</u>	<u>(17,658)</u>	<u>(37,736)</u>	<u>92,529</u>
<b>Total of funds</b>	<u><u>22,001</u></u>	<u><u>163,665</u></u>	<u><u>(71,353)</u></u>	<u><u>-</u></u>	<u><u>114,313</u></u>

---

## FRIEND IN DEED

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

---

#### 11. Statement of funds (continued)

Funding received from **Flagship** was for one off events and Little Visitor events within sheltered housing. No such events or visits took place during the current year.

Funding received through **Aviva crowdfunding** was for the All Ages Love Learning project. This project provided schemes of learning for care home residents and school children to both participate in.

The **Co op Local Community Fund** provided a grant for one off Zoom activities to support intergenerational connections.

**Clarion Futures** provided funding for the development of a Community Kindness Award for children to benefit from.

**Tesco** provided funding through Groundworks for the Junior Artists Project following the charity's success in Tesco's blue token collections. The project involved children in the community, particularly those from low income households, receiving new art sets to design art work for care home residents to enjoy.

**The National Lottery Community Fund** funds the 'Intergenerational Friendships to Reduce Loneliness' project over 30 months starting in April 2023 which aims to increase the number of care homes receiving regular support through the membership scheme to fifty over the period.

**NCF Sheila Ann Day Fund** granted funds for a second time to continue to run music sessions by external professionals in care homes, to run care home choir sessions face to face and to support larger scale musical events.

Funding was obtained to work with Corton House care home (charitable care home) from the **NCF Love Norfolk Fund**.

**The Postcode Lottery grant** is to enable FiD to organise larger scale community events for care home residents to attend along with school children.

FiD work with two care homes in Great Yarmouth, run 9 movement sessions across 3 care homes and run a larger scale community event in the area were funded by **NCF Gt Yarmouth Movement Fund**.

Funding to work with a care home in Wroxham was granted from **Capron & Helliwell**.

**NISA Locally** provided a grant to fund intergenerational project costs.

**Yorkshire Building Society, Scottish Power, Town Close School** and the Gt Yarmouth Movement fund all contributed funds towards the costs of a full-time employee working on intergenerational projects.

The **Aviva Car Park Fund** grant allowed FiD to work with 5 care homes for 24 months from September 2024 to August 2026.

**NCF Countering Loneliness Innovation** Fund was to work with 3 care homes 12 months and funded 6 music sessions in care homes.

**NCF Co op Cares grant** to work with 3 educational provisions to provide opportunities to 'inspire to care'.

**NCF** granted funding to support membership cost of (leadership group) **Nelson's Spirit**.

**FRIEND IN DEED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**12. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 April 2024 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers in/out £</b>	<b>Balance at 31 March 2025 £</b>
General funds	21,784	41,474	(83,269)	58,710	38,699
Restricted funds	92,529	47,886	(14,461)	(58,710)	67,244
	<u>114,313</u>	<u>89,360</u>	<u>(97,730)</u>	<u>-</u>	<u>105,943</u>

**Summary of funds - prior year**

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2024 £</i>
General funds	8,194	29,549	(53,695)	37,736	21,784
Restricted funds	13,807	134,116	(17,658)	(37,736)	92,529
	<u>22,001</u>	<u>163,665</u>	<u>(71,353)</u>	<u>-</u>	<u>114,313</u>

**13. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Current assets	46,751	67,244	113,995
Creditors due within one year	(8,052)	-	(8,052)
<b>Total</b>	<u>38,699</u>	<u>67,244</u>	<u>105,943</u>

---

**FRIEND IN DEED**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

---

**13. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Current assets	32,766	92,529	125,295
Creditors due within one year	(10,982)	-	(10,982)
<b>Total</b>	<u>21,784</u>	<u>92,529</u>	<u>114,313</u>

**14. Pension commitments**

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £1,269 (2024 - £872). Contributions totalling £243 (2024 - £226) were payable to the fund at the balance sheet date and are included in creditors.

**15. Related party transactions**

During the year, the charity received Care Scheme income totalling £1,440 (2024 - £Nil) from Eaton Park Community Association, which has a Trustee in common.

There were no amounts outstanding to or due from Eaton Park Community Association at the year end (2024 - £Nil).

**FRIEND IN DEED**

England & Wales - Charity number 1180725

---

# Accounts

---

---

**FRIEND IN DEED**

---

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

---

## FRIEND IN DEED

---

### CONTENTS

---

	Page
<b>Reference and administrative details of the Charity, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 6
<b>Independent examiner's report</b>	7 - 8
<b>Statement of financial activities</b>	9
<b>Balance sheet</b>	10
<b>Notes to the financial statements</b>	11 - 21

---

**FRIEND IN DEED**

---

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2024**

---

<b>Trustees</b>	Stuart Beard, Chair (appointed 1 August 2023) Victoria Holt Emma Frost Faith Chmura (née Al-Egaily) (resigned 31 August 2023)
<b>Charity registered number</b>	1180725
<b>Principal office</b>	7 The Close Norwich Norfolk NR1 4DJ
<b>Accountants</b>	MA Partners LLP Chartered Accountants 7 The Close Norwich Norfolk NR1 4DJ

---

## FRIEND IN DEED

---

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

---

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2023 to 31 March 2024.

Friend in Deed provides social and recreational events involving the local community and the focus on intergenerational activity continues to be well received and understood. Friend in Deed resolves to engage with and encourage friendships between people of all ages and to the extent that it is possible, to record and share the positive impact on their lives.

Friend in Deed expanded during the year and continues to be flexible in order to meet different policies at each care home, care group and local authority. Remote provision remains necessary and is a useful means of communication. In the year ended March 2024, Friend in Deed obtained significant project funding – most notably two grants to help establish a permanent staff team, established strategic relationships and received media coverage<sup>1</sup>.

The Trustees recognise the importance of volunteers. In addition to being central to the membership scheme Friend in Deed offers, volunteers also support events, administration, activity delivery and managing community projects.

<sup>1</sup> That's Life TV (Freeview), Poppyland Radio, The Evening News, Just Regional Wroxham, Just Regional Hellesdon, Just Regional Wymondham, Just Regional Drayton and Taverham, ITV Anglia News.

#### **Structure, governance and management**

##### **a. Constitution**

Friend in Deed is a Charitable Incorporated Organisation (registration number 1180725), and is constituted under a Trust deed.

##### **b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

#### **Objectives and activities**

##### **a. Policies and objectives**

The objectives of the charity are defined in the Friend in Deed Constitution dated 12 November 2018.

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of older people who are socially excluded and assisting them to integrate into society, by providing social and recreational facilities and events involving the local community.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.  

---

---

## FRIEND IN DEED

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

#### Objectives and activities (continued)

##### b. Strategies for achieving objectives

Friend in Deed depends on grants, donations, income generated from the monthly membership scheme and other fees to cover operating costs. In setting the level of fees, concessions and bursaries, the Trustees give careful consideration to the accessibility of programmes and facilities in relation to the objectives.

##### c. Activities undertaken to achieve objectives

Friend in Deed activities include year round provision of engagement opportunities for people across East Anglia. The period was very successful with events at 24 (2023: 12) care homes and postal events at 24 (2023: 22). Friend in Deed returned to working with older people in sheltered housing sites with 3 (2023: 1) housing providers. Friend in Deed engaged with 396 (2023: 260) older people in the period.

At the end of the year, 24 (2023: 17) care homes were members of the scheme which provides regular events within each setting alongside remote provision as required. Membership provides regular interaction between the generations and has resulted in an improvement in the wellbeing of older people in care settings. The regular nature of membership income from care homes on this scheme is important for the sustainability of Friend in Deed. In order to remain inclusive, if care home management want to take part in the scheme but cannot afford to pay for membership, Friend in Deed seeks partial subsidy or full funding for membership to allow as many care homes to partake in the scheme as possible. 5 (2023: 3) of the membership care homes were in receipt of subsidy or had membership paid in full by grant funding or corporate sponsorship.

In addition to membership events, Friend in Deed organises music sessions that care homes book to suit the setting calendar and available resources. These sessions include activities around singing and movement and are also attended by younger people.

Friend in Deed worked with 1 (2023:1) university, 16 (2023: 13) schools, 3 (2023:1) nursery and 4 (2023: 3) child minder settings on projects using written communication and video technology to increase impact and support the most isolated older people in care homes and children in schools, babies and toddlers.

In the activities outlined above<sup>2</sup>, approximately 7,050 (2023: 4,800) hours of engagement took place in the period.

Corporate sponsors and local not for profit organisations recognised the impact of isolation on care home residents and provided funding to purchase equipment to address the problem.

Many carers, families and friends of older people report that their loved ones look forward to communicating with the younger people and children. Many of the Friend in Deed supporters using platforms such as Just Giving are those who see the impact of our engagement activity most clearly; family members of residents or staff from the care homes. Supporters made personal donations or held funeral collections in the name of a relative who has passed away. The young people and their guardians greatly enjoy and gain confidence from the companionship and experience of the older people and attend regularly to help children build lasting relationships.

The Friend in Deed business plan documents the intention of the Trustees to build a strong and resilient organisation, provide excellent value and repeatable experiences that improve the wellbeing of those involved.

<sup>2</sup> Intergenerational Care Visits (Little Visitors, Junior Visitors, Community Visitors, Community Visitors Adult), Intergenerational Remote Care Visits, Intergenerational Music Sessions, monthly Care Home Quiz, School Projects, Care Home Choir, Pen Pals Scheme, care home activity collaborations such as science sessions and Trick or Treat Halloween events, All Ages Love Learning, weekly newsletter for care home residents, Clarion Future Community Kindness Award, Junior Care Home Ambassador scheme.

---

## FRIEND IN DEED

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

#### Objectives and activities (continued)

##### d. Volunteers

The value of time and services provided by volunteers has not been included; this amounted to 35 (2023: 53) hours back office support and 7,050 (2023: 4,800) hours community engagement during the year.

##### e. Main activities undertaken to further the Charity's purposes for the public benefit

In planning activities, as set out above, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging.

#### Achievements and performance

##### a. Main achievements of the Charity

- Delivery of 7,050 [2023: 4,800] hours of intergenerational engagement and participation activity
- 120 [2023: 140] students took part in intergenerational quizzes, befriending and shared learning sessions online
- 165 [2023: 85] students visited care homes to play games, chat, and take part in other interactive activities
- 75 [2023: 50] school pupils involved in sharing examples of class work, writing poetry for residents
- 82 [2023: 65] school pupils and little visitors helped with content for our weekly newsletter to care homes
- 15 [2023: 40] school pupils and little visitors sent video clips to be made into DVDs for care homes
- 10 [2023: 25] little visitors sent photos to be added to our photo booklets for care homes
- 85 [2023: 72] school pupils and little visitors took part in creative activities posted to them so that care home residents could enjoy activities that children were also participating in
- 10 junior care home ambassadors previously appointed continued in their roles overseeing 5 care homes
- 24 [2023: 12] intergenerational music online events were organised by Friend in Deed and run by external professionals with the assistance of local schools
- 2 [2023: 2] intergenerational science sessions held face-to-face for little visitors and care home residents
- Subsidised or fully funded membership provided to 5 [2023: 3] care homes
- Engaged with 8,660 [2023: 7,680] people who want to help reduce loneliness
- A total of 36 [2023: 53] voluntary hours were undertaken, helping to support events, administration, fundraising activity delivery and manage new activities
- Collaborated with 16 [2023: 13] schools 3 [2023: 1] nursery provisions, 4 [2023: 3] childminding services and 1 [2023: 1] University (UEA)

---

## FRIEND IN DEED

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

#### Financial review

##### a. Going concern

These financial statements have been prepared on a going concern basis. Uncertainties regarding visits to care homes have passed. However, the care sector continues to experience difficulties in recruiting staff, has low staff numbers and depleted morale. This can make it difficult for homes to manage visitor sessions or activities organised by Friend in Deed as was the case before the pandemic. Remote provision continues to be popular for this reason.

The objectives of Friend in Deed remain unaffected and methods are available and in place to continue activities and engagement regardless of post pandemic procedures that vary across the care home scheme membership. The organisation has modified the basis of activity to include remote support to care settings within the membership, although face to face visits are now allowable in homes.

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 forecast income is sufficient considering the level of expenditure for the charity to be able to continue as a going concern.

##### b. Reserves policy

At 31 March 2024, free reserves were £21,784 (2023: £8,194). The Trustees work towards a minimum reserve of three months operational commitment (to be adjusted as operational commitments change), with an optimum of six months.

##### c. Results for the year

The financial statements have been prepared in accordance with current statutory requirements and comply with the terms of the charity's governing document.

The surplus on unrestricted funds for the period was £13,590 (2023: deficit of £385).

Restricted funds held and carried forward at 31 March 2024 were £92,529 (2023: £13,807).

Total income was £163,665 (2023: £44,071) of which 82% (2023: 35%) was restricted.

Income from grants and contracts continued to be critical to the ability of Friend in Deed to maintain its activities. Major sources of funding are disclosed in the notes to the financial statements. A breakdown of expenditure for the year is also disclosed in the notes to the financial statements.

---

## FRIEND IN DEED

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

#### Statement of Trustees' responsibilities

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 & Wales 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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

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 Charity (Accounts and Reports) Regulations 2008 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



**Stuart Beard**  
(Chair of Trustees)  
Date: 4 June 2024

---

## FRIEND IN DEED

---

### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

---

#### Independent examiner's report to the Trustees of Friend in Deed ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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 (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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.

---

FRIEND IN DEED

---

INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024

---

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.



Signed:

Dated: 11 June 2024

Alice Lynch BSc FCA DChA

**MA Partners LLP**  
Chartered Accountants  
7 The Close  
Norwich  
Norfolk  
NR1 4DJ

---

**FRIEND IN DEED**

---

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

---

Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £	
<b>Income from:</b>					
Voluntary income	2	2,541	134,116	136,657	19,316
Charitable activities	3	26,895	-	26,895	24,730
Investments	4	113	-	113	25
<b>Total income</b>		<b>29,549</b>	<b>134,116</b>	<b>163,665</b>	<b>44,071</b>
<b>Expenditure on:</b>					
Charitable activities		53,695	17,658	71,353	41,229
<b>Total expenditure</b>		<b>53,695</b>	<b>17,658</b>	<b>71,353</b>	<b>41,229</b>
<b>Net (expenditure)/income</b>		<b>(24,146)</b>	<b>116,458</b>	<b>92,312</b>	<b>2,842</b>
Transfers between funds	11	37,736	(37,736)	-	-
<b>Net movement in funds</b>		<b>13,590</b>	<b>78,722</b>	<b>92,312</b>	<b>2,842</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		8,194	13,807	22,001	19,159
Net movement in funds		13,590	78,722	92,312	2,842
<b>Total funds carried forward</b>		<b>21,784</b>	<b>92,529</b>	<b>114,313</b>	<b>22,001</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 21 form part of these financial statements.

---

**FRIEND IN DEED**

---

**BALANCE SHEET  
AS AT 31 MARCH 2024**

---

	Note	2024 £	2023 £
<b>Current assets</b>			
Debtors	9	54,533	900
Cash at bank and in hand		70,762	23,664
		<u>125,295</u>	<u>24,564</u>
Creditors: amounts falling due within one year	10	<u>(10,982)</u>	<u>(2,563)</u>
<b>Net current assets</b>		<b>114,313</b>	<b>22,001</b>
<b>Total assets less current liabilities</b>		<b>114,313</b>	<b>22,001</b>
<b>Total net assets</b>		<b>114,313</b>	<b>22,001</b>
<b>Charity funds</b>			
Restricted funds	11	92,529	13,807
Unrestricted funds	11	21,784	8,194
<b>Total funds</b>		<b>114,313</b>	<b>22,001</b>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



**Stuart Beard**  
(Chair of Trustees)  
Date: 4 June 2024

The notes on pages 11 to 21 form part of these financial statements.

---

## FRIEND IN DEED

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1. Accounting policies

##### 1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Friend in Deed meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

##### 1.2 Going concern

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 forecast income is sufficient considering the level of expenditure for the charity to be able to continue as a going concern.

##### 1.3 Income

All income is recognised once the Charity has entitlement to the income after any conditions have been met, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations and grants to be recognised the charity will have been notified of the amounts and the settlement date. If there are conditions attached to the donation or grant and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Care scheme income includes membership fees for the Little Visitor scheme within care settings. Income is recognised in line with the membership benefits received.

---

## FRIEND IN DEED

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1. Accounting policies (continued)

##### 1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

##### 1.5 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.

##### 1.6 Debtors

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

##### 1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### 1.8 Liabilities and provisions

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.

##### 1.9 Pensions

##### 1.10 Fund accounting

General funds are unrestricted funds which 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.

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 aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

---

**FRIEND IN DEED**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

---

**2. Voluntary income**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Grants, donations and sponsorship	2,541	134,116	<b>136,657</b>	19,316
<i>Total 2023</i>	<u>3,930</u>	<u>15,386</u>	<u>19,316</u>	

**3. Income from charitable activities**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Care Scheme income	26,075	<b>26,075</b>	24,730
Other income	820	<b>820</b>	-
<b>Total 2024</b>	<u>26,895</u>	<u><b>26,895</b></u>	<u>24,730</u>
<i>Total 2023</i>	<u>24,730</u>	<u>24,730</u>	

**4. Investment income**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Bank interest	113	<b>113</b>	25
<i>Total 2023</i>	<u>25</u>	<u>25</u>	

FRIEND IN DEED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

5. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Charitable activities	66,310	5,043	71,353	41,229
<i>Total 2023</i>	38,854	2,375	41,229	

Analysis of direct costs

	Total funds 2024 £	Total funds 2023 £
Staff costs	34,622	-
Project expenses	18,059	8,580
Self employed personnel	10,600	28,347
Travel	1,845	1,927
Recruitment and employee costs	1,184	-
	<b>66,310</b>	<b>38,854</b>

Analysis of support costs

	Total funds 2024 £	Total funds 2023 £
Office costs	1,938	875
Marketing	1,497	-
Insurance	672	574
Professional fees	636	854
Bad debts	240	-
Bank charges	60	72
	<b>5,043</b>	<b>2,375</b>

---

**FRIEND IN DEED**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

---

**6. Independent examiner's remuneration**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<b>636</b>	<b>600</b>
Fees payable to the Charity's independent examiner in respect of: Taxation compliance services	<b>-</b>	<b>250</b>
	<u><b>-</b></u>	<u><b>250</b></u>

**7. Staff costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>33,750</b>	<b>-</b>
Contribution to defined contribution pension schemes	<b>872</b>	<b>-</b>
	<u><b>34,622</b></u>	<u><b>-</b></u>

The average number of persons employed by the Charity during the year was as follows:

	<b>2024</b>	<b>2023</b>
	<b>No.</b>	<b>No.</b>
Employees	<b>1</b>	<b>-</b>
	<u><b>1</b></u>	<u><b>-</b></u>

No employee received remuneration amounting to more than £60,000 in either year.

**8. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

---

**FRIEND IN DEED**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

---

**9. Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	2,015	900
Prepayments and accrued income	52,518	-
	<u>54,533</u>	<u>900</u>

**10. Creditors: Amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	4,267	-
Other taxation and social security	983	-
Other creditors	226	-
Accruals and deferred income	5,506	2,563
	<u>10,982</u>	<u>2,563</u>

---

**FRIEND IN DEED**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

---

**11. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 April 2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers in/out £</b>	<b>Balance at 31 March 2024 £</b>
<b>Unrestricted funds</b>					
General Funds	8,194	29,549	(53,695)	37,736	21,784
<b>Restricted funds</b>					
Flagship	1,020	-	-	-	1,020
Aviva All Ages Love Learning	1,290	-	(831)	-	459
Co op Local Community Fund	(84)	1,672	(1,836)	-	(248)
Clarion Futures FiD Community Kindness Award Pilot	823	-	(21)	-	802
Clarion Futures - Project worker funding	10,000	-	(10,000)	-	-
Clarion Futures - Bid writing & training	475	-	(475)	-	-
Tesco - Groundworks - Junior Artists Project	283	-	-	-	283
The National Lottery Community Fund	-	104,000	-	(31,200)	72,800
NCF - Paul Bassham	-	5,000	-	(5,000)	-
NCF - Coronation	-	200	(184)	(16)	-
NCF - Sheila Ann Day Fund	-	4,888	(1,729)	-	3,159
NCF - Love Norfolk Fund	-	1,440	-	(360)	1,080
Postcode Lottery	-	10,200	(1,119)	(800)	8,281
NCF - Gt Yarmouth Movement Fund	-	5,057	-	(240)	4,817
Capron & Helliwell	-	196	-	(120)	76
NCF - Nelson's Spirit	-	1,463	(1,463)	-	-
	<b>13,807</b>	<b>134,116</b>	<b>(17,658)</b>	<b>(37,736)</b>	<b>92,529</b>
<b>Total of funds</b>	<b>22,001</b>	<b>163,665</b>	<b>(71,353)</b>	<b>-</b>	<b>114,313</b>

---

**FRIEND IN DEED**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

---

**11. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2023 £</i>
<b>Unrestricted funds</b>					
General Funds	8,579	28,685	(32,668)	3,598	8,194
<b>Restricted funds</b>					
Flagship	1,020	-	-	-	1,020
Aviva All Ages Love Learning	3,918	-	(2,628)	-	1,290
Co op Local Community Fund	3,280	-	(84)	(3,280)	(84)
Clarion Futures FiD Community Kindness Award Pilot	1,204	2,500	(2,881)	-	823
Clarion Futures - Project worker funding	-	10,000	-	-	10,000
Clarion Futures - Bid writing & training	-	475	-	-	475
NCF - Birketts	875	-	(874)	(1)	-
Tesco - Groundworks - Junior Artists Project	283	-	-	-	283
Windfarm East Coast Community Fund	-	2,411	(2,094)	(317)	-
	<u>10,580</u>	<u>15,386</u>	<u>(8,561)</u>	<u>(3,598)</u>	<u>13,807</u>
<b>Total of funds</b>	<u><u>19,159</u></u>	<u><u>44,071</u></u>	<u><u>(41,229)</u></u>	<u><u>-</u></u>	<u><u>22,001</u></u>

---

## FRIEND IN DEED

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

---

#### 11. Statement of funds (continued)

Funding received from **Flagship** was for one off events and Little Visitor events within sheltered housing. No such events or visits took place during the current year.

Funding received through **Aviva** crowdfunding was for the All Ages Love Learning project. This project provided schemes of learning for care home residents and school children to both participate in.

The **Co op Local Community Fund** provided a grant for one off Zoom activities to support intergenerational connections.

**Clarion Futures** provided funding for the development of a Community Kindness Award for children to benefit from.

**Clarion Futures** provided funding to cover Project Worker salary costs to help the charity expand and achieve more.

**Clarion Futures** provided funding for 5 small Training courses to help increase the amount of CPD undertaken.

Funding was received from the **Birketts** Fund through the **Norfolk Community Foundation** to support the costs of the Keep Smiling project helping to keep care home residents and Little Visitors connected.

**Tesco** provided funding through Groundworks for the Junior Artists Project following the charity's success in Tesco's blue token collections. The project involved children in the community, particularly those from low income households, receiving new art sets to design art work for care home residents to enjoy.

Funds were received from **Windfarm East Coast Community Fund** for a project to be run in specific locations where new windfarms are causing disruption in local villages.

The **National Lottery Community Fund** funds the 'Intergenerational Friendships to Reduce Loneliness' project over 30 months starting in April 2023 which aims to increase the number of care homes receiving regular support through the membership scheme to fifty over the period.

**NCF Paul Bassham** grant was to support the general cost of working in care homes.

Celebrations of the King's Coronation in West Norfolk are funded by a grant from **NCF**.

**NCF Sheila Ann Day Fund** granted funds to run music sessions by external professionals in care homes, to run care home choir sessions face to face and to support larger scale musical events.

Funding was obtained to work with Corton House care home (charitable care home) from the **NCF Love Norfolk Fund**.

The **Postcode Lottery** grant is to enable FiD to organise larger scale community events for care home residents to attend along with school children.

FiD work with two care homes in Great Yarmouth, run 9 movement sessions across 3 care homes and run a larger scale community event in the area were funded by **NCF Gt Yarmouth Movement Fund**.

Funding to work with a care home in Wroxham was granted from **Capron & Helliwell**.

**NCF** granted funding to support membership cost of (leadership group) Nelson's Spirit.

**FRIEND IN DEED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**12. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 April 2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers in/out £</b>	<b>Balance at 31 March 2024 £</b>
General funds	8,194	29,549	(53,695)	37,736	21,784
Restricted funds	13,807	134,116	(17,658)	(37,736)	92,529
	<u>22,001</u>	<u>163,665</u>	<u>(71,353)</u>	<u>-</u>	<u>114,313</u>

**Summary of funds - prior year**

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2023 £</i>
General funds	8,579	28,685	(32,668)	3,598	8,194
Restricted funds	10,580	15,386	(8,561)	(3,598)	13,807
	<u>19,159</u>	<u>44,071</u>	<u>(41,229)</u>	<u>-</u>	<u>22,001</u>

**13. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Current assets	32,766	92,529	125,295
Creditors due within one year	(10,982)	-	(10,982)
<b>Total</b>	<u>21,784</u>	<u>92,529</u>	<u>114,313</u>

---

**FRIEND IN DEED**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

---

**13. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior period**

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Current assets	10,757	13,807	24,564
Creditors due within one year	(2,563)	-	(2,563)
<b>Total</b>	<u>8,194</u>	<u>13,807</u>	<u>22,001</u>

**14. Pension commitments**

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £872 (2023 - £NIL). Contributions totalling £226 (2023 - £NIL) were payable to the fund at the balance sheet date and are included in creditors.

**15. Related party transactions**

During the year ended 31 March 2024, no transactions with related parties occurred (2023 - none).

**FRIEND IN DEED**

England & Wales - Charity number 1180725

---

# Accounts

---

---

**FRIEND IN DEED**

---

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

---

**FRIEND IN DEED**

---

**CONTENTS**

---

	Page
<b>Reference and administrative details of the charity, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 6
<b>Independent examiner's report</b>	7 - 8
<b>Statement of financial activities</b>	9
<b>Balance sheet</b>	10
<b>Notes to the financial statements</b>	11 - 19

---

**FRIEND IN DEED**

---

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2023**

---

**Trustees**                      Faith Chmura (née Al-Egaily), Chair  
Victoria Holt  
Emma Frost

**Charity registered  
number**                      1180725

**Principal office**              12 Norwich Road  
Cawston  
Norwich  
Norfolk  
NR10 4EX

**Accountants**                 MA Partners LLP  
Chartered Accountants  
7 The Close  
Norwich  
Norfolk  
NR1 4DJ

---

## FRIEND IN DEED

---

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

---

The Trustees present their annual report together with the financial statements of charity for the year 1 April 2022 to 31 March 2023.

During the year covered in the financial statements that follow, restrictions on visits (introduced as a result of the Coronavirus pandemic) were lifted. However, each care home, care group and local authority has different policies in place that require Friend in Deed to be very flexible in order to maintain a sustainable membership scheme for care homes and remote provision was necessary. Friend in Deed obtained project funding, established strategic relationships and received media coverage<sup>1</sup>.

Friend in Deed provides social and recreational events involving the local community and the focus on intergenerational activity continues to be well received and understood. Friend in Deed resolves to continue to engage with and encourage friendships between people of all ages which is strengthened by seeing the positive impact on their lives.

The Trustees recognise the importance of volunteers. In addition to being central to the membership scheme Friend in Deed offers, volunteers also support events, administration, activity delivery and managing community projects.

<sup>1</sup> EDP, Evening News

#### **Structure, governance and management**

##### **a. Constitution**

Friend in Deed is a Charitable Incorporated Organisation (registration number 1180725), and is constituted under a Trust deed.

##### **b. Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

#### **Objectives and activities**

##### **a. Policies and objectives**

The objectives of the charity are defined in the Friend in Deed Constitution dated 12 November 2018.

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of older people who are socially excluded and assisting them to integrate into society, by providing social and recreational facilities and events involving the local community.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### **b. Strategies for achieving objectives**

Friend in Deed depends on grants, donations, income generated from the monthly membership scheme and other fees to cover operating costs. In setting the level of fees, concessions and bursaries, the Trustees give careful consideration to the accessibility of programmes and facilities in relation to the objectives.

---

## FRIEND IN DEED

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

---

#### Objectives and activities (continued)

##### c. Activities undertaken to achieve objectives

Friend in Deed activities include year round provision of engagement opportunities for people across East Anglia. The period was very successful with virtual events at 12 care homes and postal events at 22. Friend in Deed returned to working with older people in sheltered housing sites with one housing provider. Friend in Deed found innovative ways to engage with 260 older people in the period.

At the end of the year, 17 care homes were members of the scheme which provides regular events within each setting alongside remote provision as required. Membership provides regular interaction between the generations and has resulted in an improvement in the wellbeing of older people in care settings. The regular nature of membership income from care homes on this scheme is important for the sustainability of Friend in Deed. In order to remain inclusive, if care home management want to take part in the scheme but cannot afford to pay for membership, Friend in Deed seeks partial subsidy or full funding for membership to allow as many care homes to partake in the scheme as possible. Three of the membership care homes were in receipt of subsidy or had membership paid in full by grant funding or corporate sponsorship.

In addition to membership events, Friend in Deed organises music sessions that care homes book to suit the setting calendar and available resources. These sessions include activities around singing and movement and are also attended by younger people.

Friend in Deed worked with one university, 13 schools, one nursery and three child minder settings. on projects using written communication and video technology to increase impact and support the most isolated older people in care homes and children in schools, babies and toddlers.

In the activities outlined above<sup>2</sup>, approximately 4,800 hours of engagement took place in the period.

Community and themed events usually held on notable dates of celebration were not permitted during the period. Friend in Deed hopes to resume this activity in the future.

Corporate sponsors and local not for profit organisations recognised the impact of isolation on care home residents and provided funding to purchase equipment to address the problem.

Many carers, families and friends of older people report that their loved ones look forward to communicating with the younger people and children. Many of the Friend in Deed supporters using platforms such as Just Giving are those who see the impact of our engagement activity most clearly; family members of residents or staff from the care homes. Supporters made personal donations or held funeral collections in the name of a relative who has passed away. The young people and their guardians greatly enjoy and gain confidence from the companionship and experience of the older people and attend regularly to help children build lasting relationships.

The amount of individual giving (including from organised groups of individuals) during the year was almost £4,000 and is indicative of the support garnered for care home residents and the positive experience of everyone involved. The Friend in Deed business plan documents the intention of the Trustees to build a strong and resilient organisation, provide excellent value and repeatable experiences that improve the wellbeing of those involved.

<sup>2</sup> Intergenerational Care Visits (Little Visitors, Junior Visitors, Community Visitors, Community Visitors Adult), Intergenerational Remote Care Visits, Music Sessions, School Projects, Care Home Choir, Pen Pals Scheme, care home activity collaborations such as science sessions and a virtual Trick or Treat Halloween event, All Ages Love Learning, weekly newsletter for care home residents, Clarion Future Community Kindness Award, Clarion Community Connections Award, Junior Care Home Ambassador scheme, Junior Artist Programme, Norwich City Football Club (NCFC) Academy visits for care home residents.

---

## FRIEND IN DEED

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

---

#### Objectives and activities (continued)

##### d. Volunteers

The value of time and services provided by volunteers has not been included; this amounted to 53 hours back office support and 4,800 hours community engagement during the year.

##### e. Main activities undertaken to further the charity's purposes for the public benefit

In planning activities, as set out above, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging.

#### Achievements and performance

##### a. Main achievements of the charity

- Delivery of 4,800 hours of intergenerational engagement and participation activity
- 140 students took part in intergenerational quizzes, befriending and shared learning sessions online
- 85 students visited care homes to play games, chat, and take part in other interactive activities
- 50 school pupils involved in sharing examples of class work, writing poetry for residents
- 65 school pupils and little visitors helped with content for our weekly newsletter to care homes
- 40 school pupils and little visitors sent video clips to be made into DVDs for care homes
- 25 little visitors sent photos to be added to our photo booklets for care homes
- 72 school pupils and little visitors took part in creative activities posted to them so that care home residents could enjoy activities that children were also participating in
- 10 junior care home ambassadors previously appointed continued in their roles overseeing 5 care homes
- 12 intergenerational music online events were organised by Friend in Deed and run by external professionals with the assistance of local schools
- 2 intergenerational science sessions online for little visitors and care home residents
- Subsidised or fully funded membership provided to three care homes
- Engaged with 7,680 people who want to help reduce loneliness
- A total of 53 voluntary hours were undertaken, helping to support events, administration, fundraising, activity delivery and manage new activities
- Collaborated with 13 schools, 1 nursery, 3 childminding services and 1 university (UEA)

---

## FRIEND IN DEED

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

---

#### Financial review

##### a. Going concern

These financial statements have been prepared on a going concern basis. Uncertainties regarding visits to care homes have passed. However, the care sector continues to experience difficulties in recruiting staff, has low staff numbers and depleted morale. This can make it difficult for homes to manage visitor sessions or activities organised by Friend in Deed as was the case before the pandemic. Remote provision continues to be popular for this reason.

The objectives of Friend in Deed remain unaffected and methods are available and in place to continue activities and engagement regardless of post-pandemic procedures that vary across the care home scheme membership. The organisation has modified the basis of activity to include remote support to care settings within the membership, although face to face visits are now allowable in homes.

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 forecast income is sufficient considering the level of expenditure for the charity to be able to continue as a going concern.

##### b. Reserves policy

At 31 March 2023, free reserves were £8,194 (2022: £8,579). The Trustees work towards a minimum reserve of three months operational commitment (to be adjusted as operational commitments change), with an optimum of six months.

##### c. Results for the year

The financial statements have been prepared in accordance with current statutory requirements and comply with the terms of the charitable company's governing document.

The deficit on unrestricted funds for the period was £385 (2022: *surplus of £593*).

Restricted funds held and carried forward at 31 March 2023 were £13,807 (2022: £10,580).

Total income was £44,071 (2022: £40,593) of which 35% (2022: 23%) was restricted.

Income from grants and contracts continued to be critical to the ability of Friend in Deed to maintain its activities. Major sources of funding are disclosed in the notes to the financial statements. A breakdown of expenditure for the year is also disclosed in the notes to the financial statements.

---

## FRIEND IN DEED

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

---

#### Statement of Trustees' responsibilities

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 & Wales 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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

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 Charity (Accounts and Reports) Regulations 2008 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



**Faith Chmura (née Al-Egaily)**

(Chair of Trustees)

Date: 4 July 2023

---

## FRIEND IN DEED

---

### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

---

#### Independent examiner's report to the Trustees of Friend in Deed ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts 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 (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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.

---

FRIEND IN DEED

---

INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2023

---

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.



Signed:

Dated: 21 July 2023

Alice Lynch BSc ACA DChA

**MA Partners LLP**  
Chartered Accountants  
7 The Close  
Norwich  
Norfolk  
NR1 4DJ

FRIEND IN DEED

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Voluntary income	2	3,930	15,386	19,316	15,433
Charitable activities	3	24,730	-	24,730	25,160
Investments	4	25	-	25	-
<b>Total income</b>		<b>28,685</b>	<b>15,386</b>	<b>44,071</b>	<b>40,593</b>
<b>Expenditure on:</b>					
Raising funds		-	-	-	639
Charitable activities		32,668	8,561	41,229	45,358
<b>Total expenditure</b>		<b>32,668</b>	<b>8,561</b>	<b>41,229</b>	<b>45,997</b>
<b>Net (expenditure)/income</b>		<b>(3,983)</b>	<b>6,825</b>	<b>2,842</b>	<b>(5,404)</b>
Transfers between funds	10	3,598	(3,598)	-	-
<b>Net movement in funds</b>		<b>(385)</b>	<b>3,227</b>	<b>2,842</b>	<b>(5,404)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		8,579	10,580	19,159	24,563
Net movement in funds		(385)	3,227	2,842	(5,404)
<b>Total funds carried forward</b>		<b>8,194</b>	<b>13,807</b>	<b>22,001</b>	<b>19,159</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 19 form part of these financial statements.

---

**FRIEND IN DEED**

---

**BALANCE SHEET  
AS AT 31 MARCH 2023**

---

	Note	2023 £	2022 £
<b>Current assets</b>			
Debtors	8	900	1,141
Cash at bank and in hand		23,664	18,818
		<u>24,564</u>	<u>19,959</u>
Creditors: amounts falling due within one year	9	(2,563)	(800)
		<u>22,001</u>	<u>19,159</u>
<b>Net current assets</b>		<u>22,001</u>	<u>19,159</u>
<b>Total assets less current liabilities</b>		<u>22,001</u>	<u>19,159</u>
<b>Total net assets</b>		<u><u>22,001</u></u>	<u><u>19,159</u></u>
<b>Charity funds</b>			
Restricted funds	10	13,807	10,580
Unrestricted funds	10	8,194	8,579
		<u>22,001</u>	<u>19,159</u>
<b>Total funds</b>		<u><u>22,001</u></u>	<u><u>19,159</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



**Faith Chmura (née Al-Egaily)**

(Chair of Trustees)

Date: 4 July 2023

The notes on pages 11 to 19 form part of these financial statements.

---

## FRIEND IN DEED

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1. Accounting policies

##### 1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Friend in Deed meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

##### 1.2 Going concern

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 forecast income is sufficient considering the level of expenditure for the charity to be able to continue as a going concern.

##### 1.3 Income

All income is recognised once the charity has entitlement to the income after any conditions have been met, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations and grants to be recognised the charity will have been notified of the amounts and the settlement date. If there are conditions attached to the donation or grant and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Care scheme income includes membership fees for the Little Visitor scheme within care settings. Income is recognised in line with the membership benefits received.

---

## FRIEND IN DEED

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1. Accounting policies (continued)

##### 1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

##### 1.5 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.

##### 1.6 Debtors

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

##### 1.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### 1.8 Liabilities and provisions

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.

##### 1.9 Fund accounting

General funds are unrestricted funds which 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.

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 aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

---

**FRIEND IN DEED**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

---

**2. Voluntary income**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Grants, donations and sponsorship	3,930	15,386	<b>19,316</b>	15,433
<i>Total 2022</i>	<u>6,221</u>	<u>9,212</u>	<u>15,433</u>	

**3. Income from charitable activities**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Care Scheme income	24,730	<b>24,730</b>	25,160
<i>Total 2022</i>	<u>25,160</u>	<u>25,160</u>	

**4. Investment income**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Bank interest	25	<b>25</b>	-

---

---

**FRIEND IN DEED**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

---

**5. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2023 £</b>	<b>Support costs 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Charitable activities	38,854	2,375	<b>41,229</b>	45,358
	<u>38,854</u>	<u>2,375</u>	<u>41,229</u>	
<i>Total 2022</i>	<u>43,494</u>	<u>1,864</u>	<u>45,358</u>	

**Analysis of direct costs**

	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Project expenses	8,580	12,661
Self employed personnel & recruitment	28,347	29,551
Travel	1,927	1,282
	<u>38,854</u>	<u>43,494</u>

**Analysis of support costs**

	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Office costs	875	1,120
Professional fees	854	800
Insurance	574	574
Bank charges	72	96
Marketing	-	384
Bad debts	-	(1,110)
	<u>2,375</u>	<u>1,864</u>

---

**FRIEND IN DEED**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

---

**6. Independent examiner's remuneration**

	<b>2023</b>	<b>2022</b>
	£	£
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	<b>600</b>	560
Fees payable to the charity's independent examiner in respect of: Taxation compliance services	<b>250</b>	240
	<u><u>          </u></u>	<u><u>          </u></u>

**7. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

**8. Debtors**

	<b>2023</b>	<b>2022</b>
	£	£
<b>Due within one year</b>		
Trade debtors	<b>900</b>	600
Prepayments and accrued income	-	541
	<u><u>          </u></u>	<u><u>          </u></u>
	<b>900</b>	1,141

**9. Creditors: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	£	£
Accruals and deferred income	<b>2,563</b>	800
	<u><u>          </u></u>	<u><u>          </u></u>

FRIEND IN DEED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

10. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
General Funds	8,579	28,685	(32,668)	3,598	8,194
<b>Restricted funds</b>					
Flagship	1,020	-	-	-	1,020
Broadland District Council	-	-	-	-	-
Aviva All Ages Love Learning	3,918	-	(2,628)	-	1,290
Co op Local Community Fund	3,280	-	(84)	(3,280)	(84)
Clarion Futures FiD Community Kindness Award Pilot	1,204	2,500	(2,881)	-	823
Clarion Futures - Project worker funding	-	10,000	-	-	10,000
Clarion Futures - Bid writing & training	-	475	-	-	475
NCF - Birketts	875	-	(874)	(1)	-
Tesco - Groundworks - Junior Artists Project	283	-	-	-	283
Windfarm East Coast Community Fund	-	2,411	(2,094)	(317)	-
	<b>10,580</b>	<b>15,386</b>	<b>(8,561)</b>	<b>(3,598)</b>	<b>13,807</b>
<b>Total of funds</b>	<b>19,159</b>	<b>44,071</b>	<b>(41,229)</b>	<b>-</b>	<b>22,001</b>

**FRIEND IN DEED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**10. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2022 £</i>
<b>Unrestricted funds</b>					
General Funds	7,986	31,381	(33,680)	2,892	8,579
<b>Restricted funds</b>					
Aviva	628	-	(628)	-	-
Flagship	1,020	-	-	-	1,020
Norfolk Community Foundation ("NCF") - Lovewell Blake	427	-	(390)	(37)	-
Broadland District Council	79	-	-	(79)	-
BCKLWN	320	-	-	(320)	-
Cromer Town Council	560	-	-	(560)	-
Cladspray Solutions	66	-	(66)	-	-
NCF - Paul Bassham	1,000	-	(999)	(1)	-
Aviva All Ages Love Learning	5,474	-	(1,556)	-	3,918
Co op Local Community Fund	1,808	1,472	-	-	3,280
Clarion Futures FiD Community Kindness Award Pilot	5,000	2,500	(5,171)	(1,125)	1,204
Voluntary Norfolk Better Together	195	-	(205)	10	-
NCF - Birketts	-	4,240	(2,585)	(780)	875
Tesco - Groundworks - Junior Artists Project	-	1,000	(717)	-	283
	<u>16,577</u>	<u>9,212</u>	<u>(12,317)</u>	<u>(2,892)</u>	<u>10,580</u>
<b>Total of funds</b>	<u><u>24,563</u></u>	<u><u>40,593</u></u>	<u><u>(45,997)</u></u>	<u><u>-</u></u>	<u><u>19,159</u></u>

---

## FRIEND IN DEED

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

---

#### 10. Statement of funds (continued)

Funding received from **Flagship** was for one off events and Little Visitor events within sheltered housing. No such events or visits took place during the current year.

Funding received through **Aviva** crowdfunding was for the **All Ages Love Learning** project. This project provided schemes of learning for care home residents and school children to both participate in.

The **Co op Local Community Fund** provided a grant for one off Zoom activities to support intergenerational connections.

**Clarion Futures** provided funding for the development of a **Community Kindness Award** for children to benefit from.

**Clarion Futures** provided funding to cover **Project Worker** salary costs to help the charity expand and achieve more.

**Clarion Futures** provided funding for 5 small **Training** courses to help increase our CPD.

Funding was received from the **Birketts Fund** through the Norfolk Community Foundation to support the costs of the Keep Smiling project helping to keep care home residents and Little Visitors connected.

**Tesco** provided funding through **Groundworks** for the **Junior Artists Project** following the charity's success in Tesco's blue token collections. The project involved children in the community, particularly those from low income households, receiving new art sets to design art work for care home residents to enjoy.

Funds were received from **Windfarm East Coast Community Fund** for a project to be run in specific locations where new windfarms are causing disruption in local villages.

#### 11. Summary of funds

##### Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
General funds	8,579	28,685	(32,668)	3,598	8,194
Restricted funds	10,580	15,386	(8,561)	(3,598)	13,807
	<u>19,159</u>	<u>44,071</u>	<u>(41,229)</u>	<u>-</u>	<u>22,001</u>

**FRIEND IN DEED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**11. Summary of funds (continued)**

**Summary of funds - prior year**

	<i>Balance at 1 April 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Balance at 31 March 2022</i>
	£	£	£	£	£
General funds	7,986	31,381	(33,680)	2,892	8,579
Restricted funds	16,577	9,212	(12,317)	(2,892)	10,580
	<u>24,563</u>	<u>40,593</u>	<u>(45,997)</u>	<u>-</u>	<u>19,159</u>

**12. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2023</b>	<b>Restricted funds 2023</b>	<b>Total funds 2023</b>
	£	£	£
Current assets	10,757	13,807	<b>24,564</b>
Creditors due within one year	(2,563)	-	<b>(2,563)</b>
<b>Total</b>	<u>8,194</u>	<u>13,807</u>	<u><b>22,001</b></u>

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2022</i>	<i>Restricted funds 2022</i>	<i>Total funds 2022</i>
	£	£	£
Current assets	9,379	10,580	19,959
Creditors due within one year	(800)	-	(800)
<b>Total</b>	<u>8,579</u>	<u>10,580</u>	<u>19,159</u>

**13. Related party transactions**

During the year ended 31 March 2023, no transactions with related parties occurred (2022 - none).

**FRIEND IN DEED**

England & Wales - Charity number 1180725

---

# Accounts

---

---

**FRIEND IN DEED**

---

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

---

## FRIEND IN DEED

---

### CONTENTS

---

	Page
<b>Reference and administrative details of the charity, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 6
<b>Independent examiner's report</b>	7 - 8
<b>Statement of financial activities</b>	9
<b>Balance sheet</b>	10
<b>Notes to the financial statements</b>	11 - 20

---

**FRIEND IN DEED**

---

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2022**

---

**Trustees**                      Faith Chmura (née Al-Egaily), Chair  
Victoria Holt  
Emma Frost

**Charity registered  
number**                      1180725

**Principal office**            12 Norwich Road  
Cawston  
Norwich  
Norfolk  
NR10 4EX

**Accountants**                MA Partners LLP  
Chartered Accountants  
7 The Close  
Norwich  
Norfolk  
NR1 4DJ

---

## FRIEND IN DEED

---

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

---

The Trustees present their annual report together with the financial statements of charity for the year 1 April 2021 to 31 March 2022.

During the year covered in the financial statements that follow, despite the majority of visits being prohibited as a result of the Coronavirus pandemic, Friend in Deed has maintained a sustainable membership scheme for care homes, obtained project funding, established strategic relationships and received media coverage<sup>1</sup>. The publicity of Friend in Deed aided recognition of the cause and the need that the organisation was established to meet. It demonstrates a wider and growing understanding of the importance of promoting social inclusion by preventing people from becoming socially excluded, and of relieving the needs of older people who are socially excluded and assisting them to integrate into society. This year using remote provision was necessary. Friend in Deed provides social and recreational events involving the local community and the focus on intergenerational activity has been particularly well received and understood. The Friend in Deed resolve to continue to engage with and encourage friendships between people of all ages is strengthened by seeing the positive impact on their lives.

The Trustees recognise the importance of volunteers. In addition to being central to the membership scheme Friend in Deed offers, volunteers also support events, administration, activity delivery and managing community projects.

<sup>1</sup> ITV News, Radio Norfolk, Future Radio, BBC Radio Cambridgeshire, Eastern Daily Press, Norwich Evening News

#### **Structure, governance and management**

##### **a. Constitution**

Friend in Deed is a Charitable Incorporated Organisation (registration number 1180725), and is constituted under a Trust deed.

##### **b. Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

#### **Objectives and activities**

##### **a. Policies and objectives**

The objectives of the charity are defined in the Friend in Deed Constitution dated 12 November 2018.

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of older people who are socially excluded and assisting them to integrate into society, by providing social and recreational facilities and events involving the local community.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.  

---

---

## FRIEND IN DEED

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

---

#### Objectives and activities (continued)

##### b. Strategies for achieving objectives

Friend in Deed depends on grants, donations, income generated from the monthly membership scheme and other fees to cover operating costs. In setting the level of fees, concessions and bursaries, the Trustees give careful consideration to the accessibility of programmes and facilities in relation to the objectives.

##### c. Activities undertaken to achieve objectives

Friend in Deed activities include year round provision of engagement opportunities for people across East Anglia. The period was very successful with virtual events at 19 care homes and postal events at 23 care homes. Unfortunately, people did not meet during the period in sheltered housing sites or day centres for older people. Friend in Deed found innovative ways to engage with 320 older people in the period.

At the end of the year, 21 care homes remained members of the scheme which usually provides regular events within each setting. In order to embrace social distancing requirements introduced to safeguard our communities, the scheme was modified in March 2020 to allow relationships to be established and maintained remotely. Membership provides regular interaction between the generations and has resulted in an improvement in the wellbeing of older people in care settings. The regular nature of membership income from care homes on this scheme is important for the sustainability of Friend in Deed. In order to remain inclusive, if care home management want to take part in the scheme but is unable to pay for membership, Friend in Deed has sought partial subsidy or full funding for membership to allow as many care homes to partake in the scheme as possible. Four of the membership care homes were in receipt of subsidy or had membership paid in full by grant funding or corporate sponsorship.

In addition to membership events, Friend in Deed organises music sessions that care homes book to suit the setting calendar and available resources. These sessions include activities around singing and movement and are also attended by younger people.

Friend in Deed worked with one university, one college, 13 schools, two nurseries and two child minding settings on projects using written communication and video technology to increase impact and support the most isolated older people in care homes and children in schools, babies and toddlers.

In the activities outlined above<sup>2</sup>, approximately 5,750 hours of engagement took place in the period.

Community and themed events usually held on notable dates of celebration were not permitted during the period. Friend in Deed hopes to resume this activity in the future.

Corporate sponsors and local not for profit organisations recognised the impact of isolation on care home residents and provided funding to purchase equipment to address the problem.

Many carers, families and friends of older people report that their loved ones look forward to communicating with the younger people and children. Many of the Friend in Deed supporters using platforms such as Just Giving are those who see the impact of our engagement activity most clearly; family members of residents or staff from the care homes. Supporters made personal donations or held funeral collections in the name of a relative who has passed away. The young people and their guardians greatly enjoy and gain confidence from the companionship and experience of the older people and attend regularly to help children build lasting relationships.

The amount of individual giving during the year was over £2,000 (previous period spanning the early pandemic almost £10,000) and remains indicative of the support garnered for care home residents and the positive experience of everyone involved. The Friend in Deed business plan documents the intention of the Trustees to build a strong and resilient organisation, provide excellent value and repeatable experiences that improve the wellbeing of those involved.

---

## FRIEND IN DEED

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

---

#### Objectives and activities (continued)

<sup>2</sup> Intergenerational Care Remote Visits (Little Visitors, Junior Visitors, Community Visitors, Community Visitors Adult, Music Sessions, School Projects, Care Home Choir, Pen Pals Scheme, care home activity collaborations such as science sessions and a virtual Trick or Treat Halloween event, All Ages Love Learning, weekly newsletter for care home residents, Clarion Future Community Kindness Award, Clarion Community Connections Award, Junior Care Home Ambassador scheme, Junior Artist Programme, Norwich City Football Club (NFC) Academy visits for care home residents.

#### d. Volunteers

The value of time and services provided by volunteers has not been included; this amounted to 120 hours back office support and 5,750 hours community engagement during the year.

#### e. Main activities undertaken to further the charity's purposes for the public benefit

In planning activities, as set out above, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging.

#### Achievements and performance

##### a. Main achievements of the charity

- Delivery of 5,750 hours of intergenerational engagement and participation activity
- 125 students took part in intergenerational quizzes, befriending and shared learning sessions online
- 60 students visited the grounds of care homes visits to chat, wave and take part in musical and dance performances
- 110 school pupils involved in sharing examples of class work, writing poetry for residents
- 50 school pupils and little visitors helped with content for our weekly newsletter to care homes
- 110 school pupils and little visitors sent video clips to be made into DVDs for care homes
- 60 little visitors sent photos to be added to our photo booklets for care homes
- 120 school pupils and little visitors took part in creative activities posted to them so that care home residents could enjoy activities that children were also participating in
- 4 more junior care home ambassadors were appointed, bringing the total to 10, with 15 new activities taking place to support the 5 care homes that they oversee
- 12 intergenerational music events online run by external professionals
- 10 intergenerational science sessions online for little visitors and care home residents
- Subsidised or fully funded membership provided to four care homes
- Engaged with 6,457 people who want to help reduce loneliness
- A total of 120 voluntary hours were undertaken, helping to support events, administration, fundraising, activity delivery and manage new activities
- Collaborated with 13 schools, 2 nurseries, 2 childminding services, 1 college and 1 university (UEA)

---

## FRIEND IN DEED

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

---

#### Financial review

##### a. Going concern

With most pandemic related restrictions lifted in the UK, the financial statements have been prepared on a going concern basis as the Trustees believe that the uncertainties regarding future visits to care homes are reduced. The objectives of Friend in Deed remain unaffected and methods are available and in place to continue activities and engagement regardless of procedures that vary across the care home scheme membership. The organisation has modified the basis of activity to include remote support to care settings within the membership, although face to face visits are now allowable in some homes. At the date of the signing of this statement, scheme membership remains stable, and visitors are allowed inside some care homes (albeit it with very different covid related admission requirements). 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 forecast income is sufficient considering the level of expenditure for the charity to be able to continue as a going concern.

##### b. Reserves policy

At 31 March 2022, free reserves were £8,579 (2021: £7,986). The Trustees work towards a minimum reserve of three months operational commitment (to be adjusted as operational commitments change), with an optimum of six months.

##### c. Results for the year

The financial statements have been prepared in accordance with current statutory requirements and comply with the terms of the charitable company's governing document.

The surplus on unrestricted funds for the period was £593 (2021: £3,964).

Restricted funds held and carried forward at 31 March 2022 were £10,580 (2021: £16,577).

Total income was £40,593 (2021: £57,667) of which 23% (2021: 42%) was restricted.

Income from grants and contracts continued to be critical to the ability of Friend in Deed to maintain its activities. Major sources of funding are disclosed in the notes to the financial statements. A breakdown of expenditure for the year is also disclosed in the notes to the financial statements.

---

## FRIEND IN DEED

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

---

#### Statement of Trustees' responsibilities

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 & Wales 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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

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 Charity (Accounts and Reports) Regulations 2008 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



**Faith Chmura (née Al-Egaily)**

(Chair of Trustees)

Date: 21 July 2022

---

## FRIEND IN DEED

---

### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

---

#### Independent examiner's report to the Trustees of Friend in Deed ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2022.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts 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 (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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.

---

FRIEND IN DEED

---

INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022

---

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.



Signed:

Dated: 21 July 2022

Alice Lynch BSc ACA DChA

**MA Partners LLP**  
Chartered Accountants  
7 The Close  
Norwich  
Norfolk  
NR1 4DJ

FRIEND IN DEED

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
<b>Income from:</b>					
Voluntary income	3	6,221	9,212	15,433	38,523
Charitable activities	4	25,160	-	25,160	19,144
<b>Total income</b>		<b>31,381</b>	<b>9,212</b>	<b>40,593</b>	<b>57,667</b>
<b>Expenditure on:</b>					
Raising funds		639	-	639	200
Charitable activities	5	33,041	12,317	45,358	46,684
<b>Total expenditure</b>		<b>33,680</b>	<b>12,317</b>	<b>45,997</b>	<b>46,884</b>
<b>Net (expenditure)/income</b>					
Transfers between funds	10	(2,299) 2,892	(3,105) (2,892)	(5,404) -	10,783 -
<b>Net movement in funds</b>		<b>593</b>	<b>(5,997)</b>	<b>(5,404)</b>	<b>10,783</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		7,986	16,577	24,563	13,780
Net movement in funds		593	(5,997)	(5,404)	10,783
<b>Total funds carried forward</b>	10	<b>8,579</b>	<b>10,580</b>	<b>19,159</b>	<b>24,563</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 20 form part of these financial statements.

---

**FRIEND IN DEED**

---

**BALANCE SHEET  
AS AT 31 MARCH 2022**

---

	Note	2022 £	2021 £
<b>Current assets</b>			
Debtors	8	1,141	1,211
Cash at bank and in hand		18,818	25,571
		<u>19,959</u>	<u>26,782</u>
Creditors: amounts falling due within one year	9	(800)	(2,219)
		<u>19,159</u>	<u>24,563</u>
<b>Net current assets</b>		<u>19,159</u>	<u>24,563</u>
<b>Total assets less current liabilities</b>		<u>19,159</u>	<u>24,563</u>
<b>Total net assets</b>		<u><u>19,159</u></u>	<u><u>24,563</u></u>
<b>Charity funds</b>			
Restricted funds	10	10,580	16,577
Unrestricted funds	10	8,579	7,986
		<u>19,159</u>	<u>24,563</u>
<b>Total funds</b>		<u><u>19,159</u></u>	<u><u>24,563</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



**Faith Chmura (née Al-Egaily)**

(Chair of Trustees)

Date: 21 July 2022

The notes on pages 11 to 20 form part of these financial statements.

---

## FRIEND IN DEED

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

---

#### 1. Accounting policies

##### 1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Friend in Deed meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

##### 1.2 Going concern

With most pandemic related restrictions lifted in the UK, the financial statements have been prepared on a going concern basis as the Trustees believe that the uncertainties regarding future visits to care homes are reduced.

The objectives of Friend in Deed remain unaffected and methods are available and in place to continue activities and engagement regardless of procedures that vary across the care home scheme membership. The organisation has modified the basis of activity to include remote support to care settings within the membership, although face to face visits are now allowable in some homes. At the date of the signing of this statement, scheme membership remains stable, and visitors are allowed inside some care homes (albeit it with very different covid related admission requirements).

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 forecast income is sufficient considering the level of expenditure for the charity to be able to continue as a going concern.

##### 1.3 Income

All income is recognised once the charity has entitlement to the income after any conditions have been met, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations and grants to be recognised the charity will have been notified of the amounts and the settlement date. If there are conditions attached to the donation or grant and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Care scheme income includes membership fees for the Little Visitor scheme within care settings. Income is recognised in line with the membership benefits received.

---

## FRIEND IN DEED

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

---

#### 1. Accounting policies (continued)

##### 1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

##### 1.5 Debtors

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

##### 1.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### 1.7 Liabilities and provisions

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.

##### 1.8 Fund accounting

General funds are unrestricted funds which 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.

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 aim and use of each restricted fund is set out in the notes to the financial statements.

---

## FRIEND IN DEED

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

---

#### 2. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

#### Bad debt provision

A provision is made based upon debts that are not considered to be collectible. This is assessed annually and is predominantly based upon the ageing of debt balances. The trade debtors balance at the reporting date is presented net of the provision made. At the 31 March 2022 the provision was £NIL (2021 - £1,530).

#### 3. Voluntary income

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Legacies	-	-	-	765
Grants, donations and sponsorship	6,221	9,212	15,433	37,758
<b>Total 2022</b>	<b>6,221</b>	<b>9,212</b>	<b>15,433</b>	<b>38,523</b>
<i>Total 2021</i>	<i>14,118</i>	<i>24,405</i>	<i>38,523</i>	

#### 4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Care Scheme income	25,160	25,160	19,144
<i>Total 2021</i>	<i>19,144</i>	<i>19,144</i>	

FRIEND IN DEED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

5. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Charitable activities	43,494	1,864	<b>45,358</b>	46,684
<i>Total 2021</i>	<u>42,871</u>	<u>3,813</u>	<u>46,684</u>	

Analysis of direct costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Project expenses	12,661	13,376
Self employed personnel	29,551	28,580
Travel	1,282	915
	<u>43,494</u>	<u>42,871</u>

Analysis of support costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Office costs	1,120	1,283
Bad debts	(1,110)	930
Professional fees	800	780
Insurance	574	407
Marketing	384	344
Bank charges	96	69
	<u>1,864</u>	<u>3,813</u>

---

**FRIEND IN DEED**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

---

**6. Independent examiner's remuneration**

	<b>2022</b>	<i>2021</i>
	£	£
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	<b>560</b>	<i>540</i>
Fees payable to the charity's independent examiner in respect of: Taxation compliance services	<b>240</b>	<i>240</i>
	<u><b>800</b></u>	<u><i>780</i></u>

**7. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (*2021 - £NIL*).

During the year ended 31 March 2022, no Trustee expenses have been incurred (*2021 - £NIL*).

**8. Debtors**

	<b>2022</b>	<i>2021</i>
	£	£
<b>Due within one year</b>		
Trade debtors	<b>600</b>	<i>670</i>
Prepayments and accrued income	<b>541</b>	<i>541</i>
	<u><b>1,141</b></u>	<u><i>1,211</i></u>

**9. Creditors: Amounts falling due within one year**

	<b>2022</b>	<i>2021</i>
	£	£
Trade creditors	-	<i>23</i>
Accruals and deferred income	<b>800</b>	<i>2,196</i>
	<u><b>800</b></u>	<u><i>2,219</i></u>

FRIEND IN DEED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022

10. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
General Funds - all funds	7,986	31,381	(33,680)	2,892	8,579
<b>Restricted funds</b>					
Aviva	628	-	(628)	-	-
Flagship	1,020	-	-	-	1,020
Norfolk Community Foundation ("NCF") - Lovewell Blake	427	-	(390)	(37)	-
Broadland District Council	79	-	-	(79)	-
BCKLWN	320	-	-	(320)	-
Cromer Town Council	560	-	-	(560)	-
Cladspray Solutions	66	-	(66)	-	-
NCF - Paul Bassham	1,000	-	(999)	(1)	-
Aviva All Ages Love Learning	5,474	-	(1,556)	-	3,918
Co op Local Community Fund	1,808	1,472	-	-	3,280
Clarion Futures FiD Community Kindness Award Pilot	5,000	2,500	(5,171)	(1,125)	1,204
Voluntary Norfolk Better Together	195	-	(205)	10	-
NCF - Birketts	-	4,240	(2,585)	(780)	875
Tesco - Groundworks - Junior Artists Project	-	1,000	(717)	-	283
	<b>16,577</b>	<b>9,212</b>	<b>(12,317)</b>	<b>(2,892)</b>	<b>10,580</b>
<b>Total of funds</b>	<b>24,563</b>	<b>40,593</b>	<b>(45,997)</b>	<b>-</b>	<b>19,159</b>

**FRIEND IN DEED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**10. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Balance at 31 March 2021</i>
	£	£	£	£	£
<b>Unrestricted funds</b>					
General Funds	4,022	33,262	(34,282)	4,984	7,986
<b>Restricted funds</b>					
Aviva	4,914	-	-	(4,286)	628
Flagship	1,020	-	-	-	1,020
Norfolk Community Foundation ("NCF") - Lovewell Blake	1,381	-	(954)	-	427
Broadland District Council	200	-	(121)	-	79
BCKLWN	320	-	-	-	320
Coca Cola	1,923	-	(1,919)	(4)	-
Tesco	-	500	(500)	-	-
Cromer Town Council	-	1,000	-	(440)	560
Cladspray Solutions	-	5,000	(4,934)	-	66
NCF - Paul Bassham	-	1,000	-	-	1,000
Persimmon Community Champion	-	1,000	(999)	(1)	-
Aviva All Ages Love Learning	-	7,797	(2,323)	-	5,474
Co op Local Community Fund	-	1,808	-	-	1,808
Clarion Futures FiD Community Kindness Award Pilot	-	5,000	-	-	5,000
Voluntary Norfolk Better Together	-	300	(105)	-	195
NCF - Covid-19 Community Response Fund	-	1,000	(747)	(253)	-
	<u>9,758</u>	<u>24,405</u>	<u>(12,602)</u>	<u>(4,984)</u>	<u>16,577</u>
<b>Total of funds</b>	<u><u>13,780</u></u>	<u><u>57,667</u></u>	<u><u>(46,884)</u></u>	<u><u>-</u></u>	<u><u>24,563</u></u>

---

## FRIEND IN DEED

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

---

#### 10. Statement of funds (continued)

Funding received from **Aviva** was used to cover the monthly fees for 5 care homes to be members of the Little Visitor scheme.

Funding received from **Flagship** was for one off events and Little Visitor events within sheltered housing. No such events or visits took place during the current year.

Funding was received from **The Lovewell Blake Fund** through the Norfolk Community Foundation for the provision of specialists at 20 intergenerational events. A transfer to unrestricted funds of £37 has been recognised during the year representing contributions towards such events.

**Broadland District Council** provided a grant for costs associated with VE Day celebrations. During the year a transfer of £79 was made to unrestricted funds representing a contribution from the grant towards the charity's core costs.

Funding from **BCKLWN** was provided to cover the costs of 3 music based events. A transfer to unrestricted funds of £320 has been recognised during the year representing contributions towards such events.

Funding was received from **Cromer Town Council** to subsidise the monthly fees for Halsey House care home to be a member of the Little Visitor scheme. A transfer to unrestricted funds of £560 has been recognised during the year representing these monthly fee contributions.

A donation received from **Cladspray Solutions** was for the purchase of equipment for care homes and the charity.

Funding received from **The Paul Bassham Fund** through Norfolk Community Foundation was for the purchase of resources and equipment for the charity and for the delivery of activities in care homes.

Funding received through **Aviva** crowdfunding was for the **All Ages Love Learning** project. This project provided schemes of learning for care home residents and school children to both participate in.

The **Co op Local Community Fund** provided a grant for one off Zoom activities to support intergenerational connections.

**Clarion Futures** provided funding for the development of a community kindness award for children to benefit from. During the year transfers of £1,150 were made to unrestricted funds representing contributions from the grant towards the charity's core costs.

Funding received from **Voluntary Norfolk** was for the **Better Together** project. This was a penpal scheme between 25 children and 25 care homes.

Funding was received from the **Birketts Fund** through the Norfolk Community Foundation to support the costs of the Keep Smiling project helping to keep care home residents and Little Visitors connected. A transfer to unrestricted funds of £780 has been recognised during the year representing contributions from the grant towards the charity's core costs.

**Tesco** provided funding through **Groundworks** for the **Junior Artists Project** following the charity's success in Tesco's blue token collections. The project involved children in the community, particularly those from low income households, receiving new art sets to design art work for care home residents to enjoy.

**FRIEND IN DEED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**11. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 April 2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers in/out £</b>	<b>Balance at 31 March 2022 £</b>
General funds	7,986	31,381	(33,680)	2,892	8,579
Restricted funds	16,577	9,212	(12,317)	(2,892)	10,580
	<u>24,563</u>	<u>40,593</u>	<u>(45,997)</u>	<u>-</u>	<u>19,159</u>

**Summary of funds - prior year**

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
General funds	4,022	33,262	(34,282)	4,984	7,986
Restricted funds	9,758	24,405	(12,602)	(4,984)	16,577
	<u>13,780</u>	<u>57,667</u>	<u>(46,884)</u>	<u>-</u>	<u>24,563</u>

**12. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Current assets	9,379	10,580	<b>19,959</b>
Creditors due within one year	(800)	-	<b>(800)</b>
<b>Total</b>	<u>8,579</u>	<u>10,580</u>	<u><b>19,159</b></u>

---

**FRIEND IN DEED**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

---

**12. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Current assets	10,066	16,716	26,782
Creditors due within one year	(2,080)	(139)	(2,219)
<b>Total</b>	<u>7,986</u>	<u>16,577</u>	<u>24,563</u>

**13. Related party transactions**

During the year ended 31 March 2022, no transactions with related parties occurred (2021 - none).

**FRIEND IN DEED**

England & Wales - Charity number 1180725

---

# Accounts

---

---

**FRIEND IN DEED**

---

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

---

**FRIEND IN DEED**

---

**CONTENTS**

---

	Page
<b>Reference and administrative details of the charity, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 6
<b>Independent examiner's report</b>	7 - 8
<b>Statement of financial activities</b>	9
<b>Balance sheet</b>	10
<b>Notes to the financial statements</b>	11 - 21

---

**FRIEND IN DEED**

---

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2021**

---

<b>Trustees</b>	Victoria Holt Emma Frost Faith Al-Egaily
<b>Charity registered number</b>	1180725
<b>Principal office</b>	12 Norwich Road Cawston Norwich Norfolk NR10 4EX
<b>Accountants</b>	MA Partners LLP Chartered Accountants 7 The Close Norwich Norfolk NR1 4DJ

---

## FRIEND IN DEED

---

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

---

The Trustees present their annual report together with the financial statements of charity for the year 1 April 2020 to 31 March 2021.

During the year covered in the financial statements that follow, despite visits being prohibited as a result of the Coronavirus pandemic, Friend in Deed has maintained a sustainable membership scheme for care homes, obtained project funding, established strategic relationships and received media coverage<sup>1</sup>. The publicity of Friend in Deed aided recognition of the cause and the need that the organisation was established to meet. It demonstrates a wider and growing understanding of the importance of promoting social inclusion by preventing people from becoming socially excluded, and of relieving the needs of older people who are socially excluded and assisting them to integrate into society. This year using remote provision was necessary. Friend in Deed provides social and recreational events involving the local community and the focus on intergenerational activity has been particularly well received and understood. The Friend in Deed resolve to continue to engage with and encourage friendships between people of all ages is strengthened by seeing the positive impact on their lives.

The Trustees recognise the importance of volunteers. In addition to being central to the membership scheme Friend in Deed offers, volunteers also support events, administration, activity delivery and managing community projects.

<sup>1</sup> ITV News, Radio Norfolk, Future Radio

#### **Structure, governance and management**

##### **a. Constitution**

Friend in Deed is a Charitable Incorporated Organisation (registration number 1180725), and is constituted under a Trust deed.

##### **b. Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

#### **Objectives and activities**

##### **a. Policies and objectives**

The objectives of the charity are defined in the Friend in Deed Constitution dated 12 November 2018.

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of older people who are socially excluded and assisting them to integrate into society, by providing social and recreational facilities and events involving the local community.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.<sup>1</sup>

---

## FRIEND IN DEED

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

---

#### Objectives and activities (continued)

##### b. Strategies for achieving objectives

Friend in Deed depends on grants, donations, income generated from the monthly membership scheme and other fees to cover operating costs. In setting the level of fees, concessions and bursaries, the Trustees give careful consideration to the accessibility of programmes and facilities in relation to the objectives.

##### c. Activities undertaken to achieve objectives

Friend in Deed activities include year round provision of engagement opportunities for people across East Anglia. The period was very successful with virtual events at 24 care homes. Unfortunately, people did not meet during the period in sheltered housing sites or day centres for older people. Friend in Deed found innovative ways to engage with 330 older people in the period.

Twenty four care homes remained members of the scheme which usually provides regular events within each setting. In order to embrace social distancing requirements introduced to safeguard our communities, the scheme was modified in March 2020 to allow relationships to be established and maintained remotely. Membership provides regular interaction between the generations and has resulted in an improvement in the wellbeing of older people in care settings. The regular nature of membership income from care homes on this scheme is important for the sustainability of Friend in Deed. In order to remain inclusive, if care home management want to take part in the scheme but is unable to pay for membership, Friend in Deed has sought partial subsidy or full funding for membership to allow as many care homes to partake in the scheme as possible. Five of the membership care homes were in receipt of subsidy or had membership paid in full by grant funding or corporate sponsorship.

In addition to membership events, Friend in Deed organises music sessions that care homes book to suit the setting calendar and available resources. These sessions include activities around singing and movement and are also attended by younger people.

Friend in Deed worked with one university, eleven schools, one nursery and two child minding settings on projects using written communication and video technology to increase impact and support the most isolated older people in care homes and key worker children in schools throughout the pandemic.

In the activities outlined above<sup>2</sup>, approximately 5,900 hours of engagement took place in the period.

Community and themed events usually held on notable dates of celebration were not permitted during the period. Friend in Deed hopes to resume this activity in the future.

Corporate sponsors and local not for profit organisations recognised the impact of isolation on care home residents and provided funding to purchase equipment to address the problem.

Many carers, families and friends of older people report that their loved ones look forward to communicating with the younger people and children. Many of the Friend in Deed supporters using platforms such as Just Giving are those who see the impact of our engagement activity most clearly; family members of residents or staff from the care homes. Supporters undertook sponsored challenges, made personal donations or held funeral collections in the name of a relative who has passed away. The young people and their guardians greatly enjoy and gain confidence from the companionship and experience of the older people and attend regularly to help children build lasting relationships.

---

## FRIEND IN DEED

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

---

#### Objectives and activities (continued)

The amount of individual giving during the year was almost £10,000 (previous period just over £5,000) and is indicative of the support garnered for care home residents and the positive experience of everyone involved. The Friend in Deed business plan documents the intention of the Trustees to build a strong and resilient organisation, provide excellent value and repeatable experiences that improve the wellbeing of those involved.

<sup>2</sup> Intergenerational Care Remote Visits (Little Visitors, Junior Visitors, Community Visitors, Community Visitors Adult, Music Sessions, School Projects, Care Home Choir, Pen Pals Scheme (expanded to include UEA students, and a monthly scheme for low income families), care home activity collaborations (such as science sessions (including Santa Science, Love Science and Spooky Science), virtual Trick or Treat Halloween event, All Ages Love Learning), weekly newsletter for care home residents, Clarion Future Community Kindness Award, Junior Care Home Ambassador scheme, Norwich City Football Club (NCFC) Academy video messages for care home residents, NCFC selected a member care home resident as Community Champion running features in match day programme and online, LGBTQ community support for an isolated trans resident of a scheme member home) and latterly outdoor and distanced visits with dance displays for residents.

#### d. Volunteers

The value of time and services provided by volunteers has not been included; this amounted to 90 hours back office support and 5,900 hours community engagement during the year.

#### e. Main activities undertaken to further the charity's purposes for the public benefit

In planning activities, as set out above, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging.

#### Achievements and performance

##### a. Main achievements of the charity

- Delivery of 5,900 hours of intergenerational engagement and participation activity
- 110 students took part in intergenerational quizzes, befriending and shared learning sessions online
- 125 students visited the grounds of care homes visits to chat, wave and take part in musical and dance performances
- 80 school pupils involved in sharing examples of class work, writing poetry for residents
- 200 pupils entered our 'Autumn For All Ages' colouring in competition
- 220 school pupils and little visitors helped with content for our weekly newsletter to care homes
- 150 school pupils and little visitors sent video clips to be made into DVDs for care homes
- 85 little visitors sent photos to be added to our photo booklets for care homes
- 96 school pupils and little visitors took part in creative activities posted to them so that care home residents could enjoy activities that children were also participating in
- 6 junior care home ambassadors appointed with 12 new activities taking place to support the 3 care homes that they oversee
- 7 intergenerational music events online run by external professionals
- 15 intergenerational science sessions online for little visitors and care home residents
- Subsidised or fully funded membership provided to five care homes
- Engaged with 4,800 people who want to help reduce loneliness
- A total of 90 voluntary hours were undertaken, helping to support events, administration, fundraising, activity delivery and manage new activities
- Collaborated with 11 schools, 1 nursery, 2 childminding services and 1 university (UEA)

---

## FRIEND IN DEED

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

---

#### Achievements and performance (continued)

##### Financial review

##### a. Going concern

In the midst of the global coronavirus pandemic, the financial statements have been prepared on a going concern basis as the Trustees believe that whilst uncertainties exist regarding future visits to care homes, the objectives of Friend in Deed remain unaffected and methods are available and in place to continue activities and engagement. The organisation has modified the basis of activity to include remote support to care settings within the membership. At the date of the signing of this statement, scheme membership remains stable, and named visitors are allowed inside care homes. 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 forecast income is sufficient considering the level of expenditure for the charity to be able to continue as a going concern.

##### b. Reserves policy

At 31 March 2021, free reserves were £7,986. The Trustees work towards a minimum reserve of three months operational commitment (to be adjusted as operational commitments change), with an optimum of six months.

##### c. Results for the year

The financial statements have been prepared in accordance with current statutory requirements and comply with the terms of the charitable company's governing document.

The surplus on unrestricted funds for the period was £3,964.

Restricted funds held and carried forward at 31 March 2021 were £16,577.

Total income was £57,667 of which 42% was restricted.

Income from grants and contracts continued to be critical to the ability of Friend in Deed to maintain its activities. Major sources of funding are disclosed in the notes to the financial statements. A breakdown of expenditure for the year is also disclosed in the notes to the financial statements.

---

## FRIEND IN DEED

---

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

---

#### Statement of Trustees' responsibilities

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 & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

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 Charity (Accounts and Reports) Regulations 2008 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



**Faith Al-Egaily**  
(Chair of Trustees)  
Date: 27 July 2021

---

## FRIEND IN DEED

---

### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

---

#### Independent examiner's report to the Trustees of Friend in Deed ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts 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 (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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.

---

FRIEND IN DEED

---

INDEPENDENT EXAMINER'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021

---

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 9 August 2021

Alice Lynch BSc ACA DChA

**MA Partners LLP**  
Chartered Accountants  
7 The Close  
Norwich  
Norfolk  
NR1 4DJ

FRIEND IN DEED

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds Year ended 31 March 2021 £	Restricted funds Year ended 31 March 2021 £	Total funds Year ended 31 March 2021 £	<i>Total funds Period ended 31 March 2020 £</i>
<b>Income from:</b>					
Voluntary income	3	14,118	24,405	38,523	33,702
Charitable activities	4	19,144	-	19,144	34,176
<b>Total income</b>		<b>33,262</b>	<b>24,405</b>	<b>57,667</b>	<b>67,878</b>
<b>Expenditure on:</b>					
Raising funds		200	-	200	584
Charitable activities		34,082	12,602	46,684	53,514
<b>Total expenditure</b>		<b>34,282</b>	<b>12,602</b>	<b>46,884</b>	<b>54,098</b>
<b>Net (expenditure)/income</b>					
Transfers between funds	10	(1,020) 4,984	11,803 (4,984)	10,783 -	13,780 -
<b>Net movement in funds</b>		<b>3,964</b>	<b>6,819</b>	<b>10,783</b>	<b>13,780</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		4,022	9,758	13,780	-
Net movement in funds		3,964	6,819	10,783	13,780
<b>Total funds carried forward</b>		<b>7,986</b>	<b>16,577</b>	<b>24,563</b>	<b>13,780</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 21 form part of these financial statements.

---

**FRIEND IN DEED**

---

**BALANCE SHEET  
AS AT 31 MARCH 2021**

---

	Note	2021 £	2020 £
<b>Current assets</b>			
Debtors	8	1,211	2,410
Cash at bank and in hand		25,571	12,010
		<u>26,782</u>	<u>14,420</u>
Creditors: amounts falling due within one year	9	(2,219)	(640)
		<u>24,563</u>	<u>13,780</u>
<b>Net current assets</b>		<u>24,563</u>	<u>13,780</u>
<b>Total assets less current liabilities</b>		<u>24,563</u>	<u>13,780</u>
<b>Total net assets</b>		<u>24,563</u>	<u>13,780</u>
<b>Charity funds</b>			
Restricted funds	10	16,577	9,758
Unrestricted funds	10	7,986	4,022
		<u>24,563</u>	<u>13,780</u>
<b>Total funds</b>		<u>24,563</u>	<u>13,780</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



**Faith Al-Egaily**  
(Chair of Trustees)  
Date: 27 July 2021

The notes on pages 11 to 21 form part of these financial statements.

---

## FRIEND IN DEED

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

---

#### 1. Accounting policies

##### 1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Friend in Deed meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

##### 1.2 Going concern

In the midst of the global coronavirus pandemic, the financial statements have been prepared on a going concern basis as the Trustees believe that whilst uncertainties exist regarding future visits to care homes, the objectives of Friend in Deed remain unaffected and methods are available and in place to continue activities and engagement. The organisation has modified the basis of activity to include remote support to care settings within the membership. At the date of the signing of this statement, scheme membership remains stable, and named visitors are allowed inside care homes. 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 forecast income is sufficient considering the level of expenditure for the charity to be able to continue as a going concern.

##### 1.3 Income

All income is recognised once the charity has entitlement to the income after any conditions have been met, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations and grants to be recognised the charity will have been notified of the amounts and the settlement date. If there are conditions attached to the donation or grant 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.

Care scheme income includes membership fees for the Little Visitor scheme within care settings. Income is recognised in line with the membership benefits received.

---

## FRIEND IN DEED

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

---

#### 1. Accounting policies (continued)

##### 1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

##### 1.5 Debtors

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

##### 1.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### 1.7 Liabilities and provisions

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.

##### 1.8 Fund accounting

General funds are unrestricted funds which 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.

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 aim and use of each restricted fund is set out in the notes to the financial statements.

---

## FRIEND IN DEED

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

---

#### 2. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

#### Bad debt provision

A provision is made based upon debts that are not considered to be collectible. This is assessed annually and is predominantly based upon the ageing of debt balances.

#### 3. Voluntary income

	Unrestricted funds Year ended 31 March 2021 £	Restricted funds Year ended 31 March 2021 £	Total funds Year ended 31 March 2021 £	Total funds Period ended 31 March 2020 £
Legacies	765	-	765	330
Grants, donations and sponsorship	13,353	24,405	37,758	33,372
<b>Total 2021</b>	<b>14,118</b>	<b>24,405</b>	<b>38,523</b>	<b>33,702</b>
<i>Total 2020</i>	<i>11,121</i>	<i>22,581</i>	<i>33,702</i>	

---

**FRIEND IN DEED**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

---

**4. Income from charitable activities**

	<b>Unrestricted funds Year ended 31 March 2021 £</b>	<b>Total funds Year ended 31 March 2021 £</b>	<i>Total funds Period ended 31 March 2020 £</i>
Care Scheme income	19,144	<b>19,144</b>	34,176
	<u>19,144</u>	<u>19,144</u>	
<i>Total 2020</i>	<u>34,176</u>	<u>34,176</u>	

**5. Analysis of expenditure by activities**

	<b>Activities undertaken directly Year ended 31 March 2021 £</b>	<b>Support costs Year ended 31 March 2021 £</b>	<b>Total funds Year ended 31 March 2021 £</b>	<i>Total funds Period ended 31 March 2020 £</i>
Charitable activities	42,871	3,813	<b>46,684</b>	53,514
	<u>42,871</u>	<u>3,813</u>	<u>46,684</u>	
<i>Total 2020</i>	<u>46,525</u>	<u>6,989</u>	<u>53,514</u>	

---

FRIEND IN DEED

---

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

---

5. Analysis of expenditure by activities (continued)

Analysis of direct costs

	<b>Total funds Year ended 31 March 2021 £</b>	<i>Total funds Period ended 31 March 2020 £</i>
Project expenses	13,376	6,560
Self employed personnel	28,580	33,136
Travel	915	6,829
	<u>42,871</u>	<u>46,525</u>

Analysis of support costs

	<b>Total funds Year ended 31 March 2021 £</b>	<i>Total funds Period ended 31 March 2020 £</i>
Office costs	1,283	2,583
Bad debts	930	600
Professional fees	780	540
Insurance	407	439
Marketing	344	2,787
Bank charges	69	40
	<u>3,813</u>	<u>6,989</u>

---

**FRIEND IN DEED**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

---

**6. Independent examiner's remuneration**

	<b>Year ended 31 March 2021 £</b>	<i>Period ended 31 March 2020 £</i>
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	<b>540</b>	540
Fees payable to the charity's independent examiner in respect of: Taxation compliance services	<b>240</b>	-
	<b>780</b>	540

**7. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

**8. Debtors**

	<b>2021 £</b>	<i>2020 £</i>
<b>Due within one year</b>		
Trade debtors	<b>670</b>	2,036
Prepayments and accrued income	<b>541</b>	374
	<b>1,211</b>	2,410

**9. Creditors: Amounts falling due within one year**

	<b>2021 £</b>	<i>2020 £</i>
Trade creditors	<b>23</b>	-
Accruals and deferred income	<b>2,196</b>	640
	<b>2,219</b>	640

FRIEND IN DEED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

10. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
General Funds	4,022	33,262	(34,282)	4,984	7,986
<b>Restricted funds</b>					
Aviva	4,914	-	-	(4,286)	628
Flagship	1,020	-	-	-	1,020
NCF - Lovewell Blake	1,381	-	(954)	-	427
Broadland District Council	200	-	(121)	-	79
BCKLWN	320	-	-	-	320
Coca Cola	1,923	-	(1,919)	(4)	-
Tesco	-	500	(500)	-	-
Cromer Town Council	-	1,000	-	(440)	560
Cladspray Solutions	-	5,000	(4,934)	-	66
NCF - Paul Bassham	-	1,000	-	-	1,000
Persimmon Community Champion	-	1,000	(999)	(1)	-
Aviva All Ages Love Learning	-	7,797	(2,323)	-	5,474
Co op Local Community Fund	-	1,808	-	-	1,808
Clarion Futures FiD Community Kindness Award Pilot	-	5,000	-	-	5,000
Voluntary Norfolk Better Together	-	300	(105)	-	195
Norfolk Community Foundation Covid-19 Community Response Fund	-	1,000	(747)	(253)	-
	<u>9,758</u>	<u>24,405</u>	<u>(12,602)</u>	<u>(4,984)</u>	<u>16,577</u>
<b>Total of funds</b>	<u><u>13,780</u></u>	<u><u>57,667</u></u>	<u><u>(46,884)</u></u>	<u><u>-</u></u>	<u><u>24,563</u></u>

---

**FRIEND IN DEED**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

---

**10. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at</i>
	<i>£</i>	<i>£</i>	<i>in/out</i>	<i>31 March</i>
			<i>£</i>	<i>2020</i>
				<i>£</i>
<b>Unrestricted funds</b>				
General Funds	45,297	(50,709)	9,434	4,022
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Restricted funds</b>				
Aviva	9,600	-	(4,686)	4,914
Flagship	2,100	-	(1,080)	1,020
Norfolk Community Foundation	463	(463)	-	-
NCF - Lovewell Blake	1,558	(100)	(77)	1,381
South Norfolk District Council - Go For It	300	(114)	(186)	-
Broadland District Council	200	-	-	200
BCKLWN	480	(35)	(125)	320
Coca Cola	5,000	(2,677)	(400)	1,923
Tesco	2,880	-	(2,880)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	22,581	(3,389)	(9,434)	9,758
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total of funds</b>	<b>67,878</b>	<b>(54,098)</b>	<b>-</b>	<b>13,780</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

---

## FRIEND IN DEED

---

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

---

#### 10. Statement of funds (continued)

Funding was received from **Aviva** to cover the monthly fees for 5 care homes to be members of the Little Visitor scheme. A transfer to unrestricted funds of £4,286 has been recognised during the year representing these monthly fee contributions.

Funding was received from **Flagship** for one off events and Little Visitor events within sheltered housing. No such events or visits took place during the current year.

Funding was received from **The Lovewell Blake Fund** through Norfolk Community Foundation for the provision of specialists at 20 intergenerational events.

**Broadland District Council** provided a grant for costs associated with VE Day celebrations to be held in May 2020.

Funding from **BCKLWN** was provided to cover the costs of 3 music based events. No such events took place during the current year.

Funding was received from **Coca Cola** to support 3 local events.

**Tesco** provided a grant for costs related to specific activities. Activities were planned, equipment and resources purchased and posted to care homes and children.

Funding was received from **Cromer Town Council** to subsidise the monthly fees for Halsey House care home to be a member of the Little Visitor scheme. A transfer to unrestricted funds of £440 has been recognised during the year representing these monthly fee contributions.

A donation of £5,000 was received from **Cladspray Solutions** to be spent on the purchase of equipment for care homes and the charity.

Funding was received from **The Paul Bassham Fund** through Norfolk Community Foundation for the purchase of resources and equipment for the charity and for the delivery of activities in care homes.

**Persimmon Community Champion** provided a grant for the purchase of resources for activities between care home residents and children in the community using online and postal systems.

Funding was received through **Aviva** crowdfunding for the **All Ages Love Learning** project. This project provided schemes of learning for care home residents and school children to both participate in.

The **Co op Local Community Fund** provided a grant for one off Zoom activities to support intergenerational connections.

**Clarion Futures** provided funding for the development of a community kindness award for children to benefit from.

Funding was received from **Voluntary Norfolk** for the **Better Together** project. This was a penpal scheme between 25 children and 25 care homes.

**Norfolk Community Foundation Covid-19 Community Response Fund** provided a grant for costs related to specific activities. Activities were planned, equipment and resources purchased and posted to care homes and children. During the year a transfer of £253 was made to unrestricted funds representing a contribution from the grant towards the charity's core costs.

FRIEND IN DEED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

11. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
General funds	4,022	33,262	(34,282)	4,984	7,986
Restricted funds	9,758	24,405	(12,602)	(4,984)	16,577
	<u>13,780</u>	<u>57,667</u>	<u>(46,884)</u>	<u>-</u>	<u>24,563</u>

Summary of funds - prior year

	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers</i> <i>in/out</i> £	<i>Balance at</i> <i>31 March</i> <i>2020</i> £
General funds	45,297	(50,709)	9,434	4,022
Restricted funds	22,581	(3,389)	(9,434)	9,758
	<u>67,878</u>	<u>(54,098)</u>	<u>-</u>	<u>13,780</u>

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Current assets	10,066	16,716	26,782
Creditors due within one year	(2,080)	(139)	(2,219)
<b>Total</b>	<u>7,986</u>	<u>16,577</u>	<u>24,563</u>

---

**FRIEND IN DEED**

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

---

**12. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Current assets	4,562	9,858	14,420
Creditors due within one year	(540)	(100)	(640)
<b>Total</b>	<u>4,022</u>	<u>9,758</u>	<u>13,780</u>

**13. Related party transactions**

During the year ended 31 March 2021, no transactions took place with related parties.