

# Friends Action North East (FANE)



## Annual Report 2022-2023



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# About FANE

**Friends Action North East began in 2004 when a group of people with learning disabilities mapped out a grand plan about what it would take for them to have an ordinary and equal friendships in their lives.**

**They wanted to improve people's well being and confidence, celebrate skills and abilities and enable people to have real and meaningful friendships. They thought about how they wanted to be supported to overcome personal barriers and have an ordinary social life and the friendship mentoring project was created from this plan.**







## Structure and Governance

FANE is managed and run by the Board of Trustees. The Trustees have control of the Charity and its property and funds. There are four Trustees in a named role in office in 2022/23.

The Trustees have the responsibility to ensure the activities of FANE are conducted in compliance with the rules of the Charity Commission and the Articles of the Memorandum and ensure the work programme is met and the finances are managed appropriately.

The Trustees complete accredited training about the roles and responsibilities of being a trustee including safeguarding. Election of new Trustees is usually held at the Annual General Meeting, and all Trustees are required to complete an enhanced disclosure and barring check before being accepted as a Trustee.

In 2007 FANE was Registered as a Charity Unincorporated Association, however in 2019 the trustees voted to change the charity's status to that of Charitable Incorporated Organisation (CIO), as this would better suit the charity's needs and objects, whilst providing protection of trustees and members. The original constitution of FANE was agreed on 26th November 2008. The constitution was amended on 1st February 2019 as part of the status change to Charitable Incorporated Organisation and who's only voting members are its charity trustees using the 'Foundation' model.





## (Objects)

1. To assist people with learning disabilities and autism to develop and maintain friendships and friendship groups to enable them to achieve their full potential as members of the local community
2. To advance the education of the public and supporters of people with learning disabilities and autism in all issues related to learning disabilities and autism particularly friendship and socialisation





# Our Team



01. Sally Evans

02. Keelie Garrard

03. Vicky Tate

04. Sara Gibbeson

05. Toby Heaps

06. Beth O' Sullivan

07. Kirstey Tilley

07. Bev Bryson-Smith

09. Louise Brown

FANE currently employs three part time and one full time post. This includes the roles of Project Manager, Volunteer Coordinator, Mentoring Officer and Project Administrator. We also have four sessional workers that run the groups and outreach work.

The staff team are employed and managed by the FANE board of Trustees.



# Team Message

The FANE Team would like to say a BIG THANK YOU for all the support and dedication of everyone that has been involved in our projects this year.

The amazing support you provide FANE has enabled us to carry out the work we do.

At the heart of our organisation are the people that join the FANE projects. They continue to prove to us that with the right support everyone can achieve their goals, make friends, be part of their community, manage the complexities of online and face to face relationships, be in control of the choices they make and the lives they lead, while continuing to overcome barriers to friendship.

After an incredibly challenging time we have been successful in gaining financial support from funders and partners as well as support in kind from friends of FANE who have collaborated with us to help us to continue our work.

As ever the need for funding continues to be our priority and in the current climate we can only operate on a twelve month plan. We hope that with your continued support we will continue to provide the projects and services of FANE.





# Charity Projects

## 1:1 Mentoring

The Mentoring programme is a community model of support that is based on the outcomes of FANE's prior work of supporting people with a learning disability and autistic people to make and keep safe, positive friendships. One of the lessons learned by FANE is that developing friendships is often still the most difficult, skilled, intensive, and overlooked part of people's lives. The mentoring programme is designed to address this need and allow the people who are referred onto the programme to directly inform and shape its content and methods of delivery around their individual needs and barriers.

It enables a minimum of 20 adults with a learning disability or autism per year to receive intensive, personalised, 1:1 support to make realistic friendship goals according to their individual needs. They gain the skills required to put those goals into practice and make new friendships in their own communities, whilst getting the specialised 1:1 support to sustain them. 70 people per year get access to our regular health and wellbeing socials.





# Training and Outreach

Through our mentoring programme work FANE has developed a community model of support around friendship and a toolkit (Friendkit), that has been informed by the people we have worked with. Through training workshops, we cover several topics relating to making and keeping healthy friendships and our model of support offer resources, tools and frameworks to embed, track, monitor and record friendships skills for a wide range of skills and abilities in a holistic, person-centred way. The FANE community support model helps inform people in local communities about a person's support and access needs including their goals, needs and aspirations around friendship. It also provides a first contact for securing lasting community connections helping to make people feel more valued and included- which helps to reduce the impact of social isolation.

The training workshops includes topics such as exploring how friendships are different from other types of relationships, what makes a good friend, what barriers people encounter when making and keeping friends and ways to overcome them.

We have also developed workshops that address mate/hate crime and discrimination, staying safe when out and about in the community, when relationships break down and using social media tools/apps devices and mobiles to maintain friendships and connect.





## Group Support

The aim of the health & wellbeing socials is to provide opportunities for people in their local communities to make and maintain friendships and connections in safe inclusive spaces. As well as practicing social and independence skills using a range of social activities that support and promote physical and mental well-being. For example, sport/fitness/walking/yoga/arts & crafts /healthy eating etc.

We provide a lead activity worker and a volunteer friendship supporter for each group, to help with organisation, travel, safeguarding and the delivery of activities-including support for people's mental wellbeing. People enrolled on the mentoring programme have full access to these groups, however people can also be referred directly to group support via an application form if they do not require or meet the criteria of the 1:1 mentoring programme.

Whilst we do not provide 1:1 support for these groups, people with additional support needs are not excluded from them but are required to bring their own support from home or a Personal Assistant. Our social groups currently run all over the North East.

All groups have a shared plan based on what people want/need from the group, how it will become more self-sufficient and review sessions. Sessional staff and volunteers are all trained through FANE and monitor potential friendships, support, communication and other social interaction barriers that people encounter. Many independent friendships have developed between individuals from these groups.





# Highlights In 2022/23

## Woodland Wellbeing Group

In partnership with North East Wilds CIC and Scotswood Garden we began a health and well being social group. Our woodland well being sessions started as a pilot project that allowed 10 people to be part of a Forest school/nature community model, which has been proven to improve people's mental health and anxiety.

It has proven to be a fantastic way to connect people to nature and become part of a supportive community.

The group enjoyed lots of bushcraft experiences including whittling, making a fire, woodland crafts, and cooking on a campfire. As well as playing team building games and learning about wildlife, bee keeping and looking after chickens!

We successfully submitted a joint funding application with Scotswood Garden for a further 12 months and have secured funds for another 20 sessions thanks to **Community Foundation Tyne & Wear and Northumberland!**







## Walking to Wellness

The FANE walking group is a great way to keep fit and keep in touch with friends.

The group meet twice a month with FANE staff member Bev and some of our lovely volunteers. They plan varied routes and meeting places and support each other throughout.

## Games Group

The FANE Games Group runs every fortnight at a local venue. As well as playing pool, darts and other games, it's a great place to meet friends with the support of FANE volunteers and the friendly staff at the venue that know our group members well.







## Saturday Social

The Saturday Social is a new group set up by a FANE member who wanted to meet people and make new friends.

The group plan together to decide on the activities they would like to do, including going for walks, taking part in local events and visiting local venues such as Beamish and South Shields Ampitheatre.

## Meet and Mooch

The Meet and Mooch group members have been meeting for several years, once a month on a Saturday morning. They catch up for a chat over a cup of coffee and sometimes have a mooch around town afterwards. It's a friendly group, supported by our brilliant volunteer Tracy, who has supported the group since the very beginning.







## Steering Group

The FANE Steering Group meet four times a year to discuss the project work and charity activities.

They discuss what is working well, what could be done to improve things, changing needs and wants of the people being supported and any other issues affecting the people supported by FANE.

The group are always keen to share thoughts and ideas around fund raising and ways to support new ventures.

They have organised events and activities, supported members with travel and access and shared some great tips about keeping safe online and managing issues on social media.

The FANE team would like to thank our steering group members for their valuable input and ongoing committment.







# Partnership Work

FANE has over 19 years of established partnership working in the North East to champion our aims and promote safeguarding. We constantly adapt our support methods to meet the changing wants and needs of the people we support. We work in partnership with several local organisations, parent/carers groups and community venues where, we share skills and resources which help us to support vulnerable people in the area. This year we have been involved in some interesting projects with some long standing partners.

FANE took part in a friendship conference run by Skills For People delivered for North East and Cumbria NHS learning disability sub-committee at the Civic Centre in Newcastle upon Tyne. We shared information about the FANE projects and carried out an interactive workshop with the audience to find out about people's thoughts and concerns when making friends, meeting people online and the type of support that would help them to do these things safely. Thank you for inviting us to take part!

FANE was also commissioned by Inclusion North to deliver workshops within the North East to have 'A big conversation about friendship' and find out what was important for people with a learning disability and autistic people.

The FANE team met with people across the region to talk about what matters to them when it comes to love and friendship. We recorded everyone's thoughts through workshops activities and presented them in a video that Inclusion North will include at an upcoming conference. Thank you for the opportunity to take part!

We would also like to thank New Prospects for commissioning FANE to carry out a unique project with their residents and supporters. We shared information and training and delivered workshops with staff and friendship champions in the organisation who will use our Friendkit toolkit to teach friendship skills to other people supported by New Prospects. We are also working 1:1 with a group of people who are looking to make new and lasting connections through the FANE model of support.

*Thank you!*





# Impact

FANE has been in a very vulnerable financial position over the past twelve months. After being awarded various grants, we have been successful in meeting the near total running costs for year 1 and are in a much more secure position for years 2 and 3. This is with many thanks to the trusts and foundations that continue to fund us and share our vision of supporting people to have meaningful and lasting friendships. In addition the funding from commissioned projects and donations from Friends of FANE also enable us to continue our work. We haven't yet secured the full total we need for salaries to replace the staff members we lost due to funding shortfalls, but we have replaced two part time posts and we are still fundraising to secure the additional staff hours/posts to get back to full capacity.



To date we have received 19 new applications to the 1:1 mentoring programme, in addition to the 20 people we were supporting in November 2022.

Four new people have been matched with a volunteer mentor and the remainder are waiting for a mentor to become available when other people have been signed off the programme.

We are seeing an increase in referrals from younger people aged 16-18 on the mentoring programme, and we are looking at a health and wellbeing social to begin for this age group. As well as the woodland wellbeing socials and weekends groups.

Currently we have 9 social wellbeing sessions running with volunteers and sessional workers. These take place throughout the week, evenings, and weekends, and range from weekly to monthly. Group themes range from art to walking, photography, Forest school, cafe socials, dance, and general social meet ups.

We also have plans for collaborative art activities in and around the Ouseburn and Byker.



++ We have exciting future plans for a young person's social for autistic/neurodiverse people, a menopause wellbeing social (in partnership with Skills for people and the NHS Tyne & Wear trust) and a podcast/digital tech social in partnership with the Newcastle Recovery College, (Re-Co-Co).

We have trained 72 staff and supporters during 2022/23 through training workshops on how to track, monitor and support friendship using the FANE model of support.

We are currently piloting our Friendkit workshops to 7 friendship ambassadors with a learning disability and autism as a 'train the trainer' model. We are working alongside them so they can deliver Friendkit workshops within their support organisation (New Prospects).

We are continuing to deliver further training and workshop sessions throughout the remainder of the year.

We have our Friendkit/digital training workshops booked in November 2023 for our new referrals and our group social members. We will also be delivering them to learning disabled volunteers at Scotswood Garden. We don't yet have an estimate on these numbers.

FANE team member Vicky will be delivering social media workshop training, requested by our project members so they can create and make resources how to use forums like Tic-Tock/Instagram and snapchat safely and effectively for other people to access and use as friendship support and training tools.

These workshops will be very much user-led and created by people based on their experiences and needs around their learning disability and autism to support friendship building and keeping safe.







**There are currently 44,150 people aged over-65 with a learning disability in Newcastle.**



**On average 15% of referrals to our project are from older people (55+)**



**Over 3000 people are less socially isolated in the North East since FANE began**



**132 people learned how to be safer on social media through Tech Smart training**



**Over 170 people were supported with friendship skills in the last year**



**19 people are ready to start a new friendship journey this year**



**Over 1000 hours of support provided by volunteers every year**





# A word of thanks...

We would like to thank the Greggs Foundation, The Community Foundation, the National Lottery Community Fund, Baily Thomas Charitable Fund, Tudor Trust, the Postcode Neighbourhood Lottery, Sir James Knott Trust and William Leach for the continued grants supporting core costs. and income for specific projects from The 1989 Willan Charitable Trust, Queens Jubilee Fund, National Lottery Health and Wellbeing Hub and Mencap.

We would also like to thank the Joseph Strong Frazer Trust, for ongoing support and funding. We would like to thank the Sir James Knott Trust and the L.G.A Foundation for grants towards the mentoring project moving forward into 2024/2025.

Without the support from our funders, community organisations and the wider community FANE would not be able to continue working for the people we support on a day to day basis.

The impact on people's lives can be small, but is always meaningful and can be life changing. Without access to these grants and funding our project would cease to exist.

FANE would also like to say a 'BIG thank you' to all the volunteers for all their time and hard work they give to support the people on our projects to achieve their friendship goals, attend our social groups and support our digital project work. Without our amazing volunteers our project would not be possible.

The staff team would like to thank the Board of Trustees for all their hard work and support throughout the project to date.

We would also like to thank all the supporters and the people who join in with FANE activities, who send us messages of thanks and encouragement, tell us stories of how the project has helped them and remind us regularly why the work we do continues to be important and relevant to people now more than ever.





# Balance Sheets

**FRIENDS ACTION NORTH EAST CIO**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
For the year ending 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b><u>Income from:</u></b>					
Donations and legacies	6	2,624	-	2,624	880
Charitable activities		-			
Grants and contracts	7	-	134,420	134,420	112,682
Other trading activities	8	15,482	-	15,482	4,282
<b>Total income</b>		<b>18,106</b>	<b>134,420</b>	<b>152,526</b>	<b>117,844</b>
<b><u>Expenditure on:</u></b>					
Charitable activities					
Operation of the charity	9	23,184	91,906	115,090	137,279
<b>Total expenditure</b>		<b>23,184</b>	<b>91,906</b>	<b>115,090</b>	<b>137,279</b>
<b>Net income/(expenditure)</b>		<b>( 5,078 )</b>	<b>42,514</b>	<b>37,436</b>	<b>( 19,435 )</b>
		-			
Transfers between funds		-	-	-	-
<b>Net income/(expenditure) and net movement of funds</b>		<b>( 5,078 )</b>	<b>42,514</b>	<b>37,436</b>	<b>( 19,435 )</b>
<b><u>Reconciliation of funds</u></b>					
Total funds brought forward		61,938	27,372	89,310	108,745
<b>Total funds carried forward</b>		<b>56,860</b>	<b>69,886</b>	<b>126,746</b>	<b>89,310</b>



# Balance Sheets

## FRIENDS ACTION NORTH EAST CIO

Charity Number 1182364

### BALANCE SHEET

As at 31 March 2023

	Notes	£	Total 2023 £	£	Total 2022 £
<b>Fixed assets</b>					
Tangible assets	16		860		1,700
<b>Total fixed assets</b>			<b>860</b>		<b>1,700</b>
<b>Current assets</b>					
Debtors	17	803		905	
Cash at bank and in hand	18	126,780		88,523	
<b>Total current assets</b>		<b>127,583</b>		<b>89,428</b>	
<b>Creditors: amounts falling due within one year</b>	19	<b>( 1,697 )</b>		<b>( 1,818 )</b>	
<b>Net current assets</b>			<b>125,886</b>		<b>87,610</b>
<b>Total assets less current liabilities</b>			<b>126,746</b>		<b>89,310</b>
<b>Total net assets or liabilities</b>			<b>126,746</b>		<b>89,310</b>
<b>Funds of the charity</b>					
Unrestricted income funds			56,860		61,938
Restricted income funds			69,886		27,372
<b>Total funds</b>			<b>126,746</b>		<b>89,310</b>



# Friendkit

Friendkit is a collection of tools and resources to support people to make and keep friends.

People with learning disabilities and autistic people have told us they can find making friends and keeping friends very difficult.

So we asked them what would help and that is what Friendkit is all about.

Friendkit consists of individual training programmes and resources that will help you to build your own personalised friendship journey. Each one focuses on a different part of friendship and takes you through fun activities, conversations, games, videos and other cool stuff. They provide you with the tools and resources needed to build a picture of your friendship goals and plans so you can work towards making and keeping friends.

The training programmes are:

- What is a Friend?
- Goals and Barriers
- Plan B
- Social Interaction

To find out more please get in touch with us or go to the training page on the FANE website:

<https://friendsaction.co.uk/training>







# Get Involved



## Volunteering

Do you have a couple of hours a week to spare to help out your community?

Or are you a student returning or coming to Newcastle soon, and are keen to develop your skills?

From friendship mentors to digital volunteers we have lots of roles available at FANE.

We can promise that volunteering with our friendly team is rewarding and fulfilling work.

Interested in finding out more? There are lots of ways to get in touch with us and don't worry we're a friendly bunch!

## Get in Touch

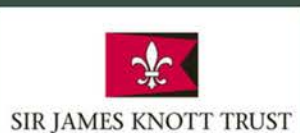
**Phone:** 0191 231 4327

**Email:**  
[info@friendsaction.co.uk](mailto:info@friendsaction.co.uk)

Drop us a message on one of our social media channels, or visit our website and find out more on our About page.  
[www.friendsaction.co.uk](http://www.friendsaction.co.uk)







Friends Action North East -Charitable Incorporated Organisation (CIO) 1182364  
C/O Ouseburn Farm, Ouseburn road (off lime St) Newcastle-Upon-Tyne, NE1 2PA



## **11 Reference and administrative details of the charity, its trustees and advisors**

Charity Name and number	Friends Action North East CIO	1182364
Trustees	Graham Newton Barbara Creed Glenn Howe Kate Gibson	Chair  Appointed 28/04/2022
Registered Office	C/O Ouseburn Farm Ouseburn Road Newcastle upon Tyne, NE1 2PA	
Independent Examiner	Lilian Hetherington Connected Voice Business Services One Strawberry Lane Newcastle upon Tyne NE1 4BX	
Bankers	The Co-Operative Bank Plc Customer Service P O Box 250, Skelmersdale WN8 6WT	

### **1. Structure, governance and management**

#### Governing documents

Friends Action North East CIO is a charitable incorporated organisation, governed by its constitution, adopted on 7<sup>th</sup> March 2019.

#### Appointment of Trustees

Trustees are elected by members of the organisation at the Annual General Meeting (AGM) and are eligible to stand for re-election each year. There is a minimum of three and maximum of 10 trustees at any given time. The trustees have the power to co-opt up to three other members and agree to meet at least four times a year.

Newly appointed trustees are provided with a Trustee pack giving an overview of the work of the charity, including its constitution and its finances. Should trustee training be required, this is arranged and along with any specific training needed for a particular role.

#### Organisation

The trustees administer the charity and the Project Managers are responsible for managing the work of the charity on a day-to-day basis.



The trustees are aware that the major risk to the organisation is lack of funding. Each quarter the risk is assessed when budgets are compared to actual spend and reserves are reviewed on a yearly basis to ensure that there are sufficient funds available to cover three months running costs and any possible redundancy costs.

### Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and for ensuring the consistent quality of the delivery of all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

## **12 Trustees responsibilities in relation to the financial statement**

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for the year. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. 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 the trustees on 9 November 2023 and signed on their behalf by:

Barbara Creed  
Treasurer



## **FRIENDS ACTION NORTH EAST CIO**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

For the year ending 31 March 2023

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I report on the financial statements of Friends Action North East CIO for the year ending 31 March 2023, which are set out on pages 28 to 40.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 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.

Lilian Hetherington FCA  
Fellow of the Institute of Chartered Accountants in England & Wales  
Connected Voice Business Services  
One Strawberry Lane  
Newcastle upon Tyne  
NE1 4BX

Date: 30 November 2023



# FRIENDS ACTION NORTH EAST CIO

## STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
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Total funds brought forward		61,938	27,372	89,310	108,745
<b>Total funds carried forward</b>		<b>56,860</b>	<b>69,886</b>	<b>126,746</b>	<b>89,310</b>

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 30 to 40 form an integral part of these financial statements.

**BALANCE SHEET**

As at 31 March 2023

	Notes	£	Total 2023 £	£	Total 2022 £
<b><u>Fixed assets</u></b>					
Tangible assets	16		860		1,700
<b><i>Total fixed assets</i></b>			<b>860</b>		<b>1,700</b>
<b><u>Current assets</u></b>					
Debtors	17	803		905	
Cash at bank and in hand	18	126,780		88,523	
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<b><i>Total funds</i></b>			<b>126,746</b>		<b>89,310</b>

The notes on pages 30 to 40 form an integral part of these financial statements.

These financial statements were approved by the Board on: 9 November 2023

and are signed on its behalf by: Mrs Barbara Creed  
Treasurer



## **FRIENDS ACTION NORTH EAST CIO**

### **NOTES TO THE FINANCIAL STATEMENTS**

For the year ending 31 March 2023

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#### **1 Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### **2 Basis of accounting**

##### **2.1 Basis of preparation**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Friends Action North East CIO meets the definition of a public benefit entity under FRS 102.

##### **2.2 Preparation of the accounts on a going concern basis**

The charity reported total unrestricted funds at the year end of £56,860 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

The financial statements have been prepared on a going concern basis. In making their assessment the trustees have reviewed and considered relevant information, including their annual budget and future cash flows. The trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

#### **3 Income**

##### **3.1 Recognition of income**

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

##### **3.2 Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

##### **3.3 Grants and donations**

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

## **FRIENDS ACTION NORTH EAST CIO**

### **NOTES TO THE FINANCIAL STATEMENTS**

For the year ending 31 March 2023

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#### **3.4 Volunteer help**

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

#### **3.5 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 bank.

#### **3.6 Income from membership subscriptions**

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

#### **3.7 Investment gains and losses**

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

#### **3.8 Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the

### **4 Expenditure and liabilities**

#### **4.1 Liability recognition**

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

#### **4.2 Charitable activities**

Expenditure on charitable activities includes the costs of training and other activities undertaken to further the purposes of the charity and their associated support costs.

#### **4.3 Governance and support costs**

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.



## **FRIENDS ACTION NORTH EAST CIO**

### **NOTES TO THE FINANCIAL STATEMENTS**

For the year ending 31 March 2023

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#### **4.4 Irrecoverable VAT**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### **4.5 Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

#### **4.6 Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

### **5 Assets**

#### **5.1 Tangible fixed assets for use by the charity**

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Computer and camera equipment	Straight line over four years
Office furniture	Straight line over four years

**FRIENDS ACTION NORTH EAST CIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ending 31 March 2023

**Analysis of income**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>6 Donations and legacies</b>				
Donations and gifts	2,624	-	2,624	736
Gift Aid	-	-	-	144
	<u>2,624</u>	<u>-</u>	<u>2,624</u>	<u>880</u>
<b>7 Charitable activities</b>				
<u>Income from grants</u>				
Queen's Jubilee Grant	-	2,000	2,000	-
Wm Leech	-	5,000	5,000	-
Willan Charitable Trust	-	10,000	10,000	-
Sir James Knott	-	15,000	15,000	-
Postcode Neighbourhood Lottery	-	25,000	25,000	-
Greggs Foundation	-	10,000	10,000	-
Community Fund Health Wellbeing	-	10,000	10,000	-
Mencap Groups	-	5,420	5,420	-
Baily Thomas Charitable Foundation	-	20,000	20,000	-
Tudor Trust	-	30,000	30,000	25,000
Tudor Trust Wellbeing	-	2,000	2,000	-
Henry Smith Charity	-	-	-	30,000
Joicey Trust	-	-	-	3,400
Awards for All	-	-	-	10,000
Rise North East	-	-	-	2,870
Hadrian Trust	-	-	-	1,000
Newcastle City Council	-	-	-	1,200
HMRC CJRS	-	-	-	21,231
RMS	-	-	-	5,998
Well Newcastle Gateshead	-	-	-	10,283
Other Small Grants	-	-	-	1,700
	<u>-</u>	<u>134,420</u>	<u>134,420</u>	<u>112,682</u>
<b>8 Other trading activities</b>				
Fundraising events	407	-	407	282
Other	15,075	-	15,075	4,000
	<u>15,482</u>	<u>-</u>	<u>15,482</u>	<u>4,282</u>

Income was £152,526 (2022: £117,844) of which £18,106 (2022: £36,291) was unrestricted or designated and £134,420 (2022: £81,553) was restricted



**FRIENDS ACTION NORTH EAST CIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ending 31 March 2023

**Analysis of expenditure on charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>9 Charitable activities</b>				
<u>Direct costs</u>				
Salary costs	10,108	69,110	79,218	96,238
Accommodation	-	1,564	1,564	2,151
Travel and volunteer expenses	57	1,072	1,129	2,724
Training, conference and events	44	135	179	1,220
Sessional Costs	611	9,047	9,658	10,832
Project Resources	1,378	3,053	4,431	5,992
<u>Support costs</u>				
Rent and rates	4,058	4,114	8,172	7,980
Payroll fees	-	801	801	920
Insurance	-	847	847	793
Technical support website	374	-	374	14
General running costs	4,824	2,163	6,987	6,898
Depreciation	840	-	840	713
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	890	-	890	804
	<u>23,184</u>	<u>91,906</u>	<u>115,090</u>	<u>137,279</u>

Expenditure on charitable activities was £115,090 (2022: £137,281) of which £23,184 (2022: £25,728) was unrestricted or designated and £91,906 (2022: £111,552) was restricted

**10 Fees for examination of the accounts**

	2023 £	2022 £
Independent examiner's fees for reporting on the accounts	890	804
Other accountancy services paid to the examiner	801	920
	<u>1,691</u>	<u>1,724</u>

**11 Analysis of staff costs and the cost of key management personnel**

	2023 £	2022 £
Gross wages including employer's NI	79,218	96,238
	<u>79,218</u>	<u>96,238</u>

No employee received remuneration above £60,000

The key management personnel of the charity, comprise the trustees and joint Project Managers. The total employee benefits of the key management personnel of the charity were £56,241 (2022: £52,698).

## FRIENDS ACTION NORTH EAST CIO

### NOTES TO THE FINANCIAL STATEMENTS

For the year ending 31 March 2023

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#### 12 Staff numbers

The average monthly head count was 5 staff and the average monthly number of full-time equivalent employees during the year were as follows:

	2023 Number	2022 Number
The parts of the charity in which the employee's work		
Charitable activities	5.0	4.0
	5.0	4.0

#### 13 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

##### Trustees' expenses

No trustee expenses have been incurred in the year.

##### Transaction(s) with related parties

There have been no related party transactions in the reporting period.

#### 14 Defined contribution pension scheme

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 employer's pension costs represent contributions payable by the charity to the fund and amount to £3,063 (2022: £3,601). There was £298 outstanding as at 31 March 2023 (2022: £280)

#### 15 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.



**FRIENDS ACTION NORTH EAST CIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ending 31 March 2023

	Computer & camera equipment £	Office furniture £	Total £
<b>16 Tangible fixed assets</b>			
<b>Cost</b>			
Balance brought forward	14,191	683	<b>14,874</b>
Additions	-	-	-
Disposals	-	-	-
<b>Balance carried forward</b>	<b>14,191</b>	<b>683</b>	<b>14,874</b>
<b>Depreciation</b>			
Basis	SL	SL	
Rate	25%	25%	
Balance brought forward	12,491	683	<b>13,174</b>
Depreciation charge for year	840	-	<b>840</b>
Disposals	-	-	-
<b>Balance carried forward</b>	<b>13,331</b>	<b>683</b>	<b>14,014</b>
<b>Net book value</b>			
<b>Brought forward</b>	<b>1,700</b>	<b>-</b>	<b>1,700</b>
<b>Carried forward</b>	<b>860</b>	<b>-</b>	<b>860</b>
<b>17 Debtors and prepayments (receivable within 1 year)</b>			
	<b>2023 £</b>	<b>2022 £</b>	
Prepayments	<b>666</b>	<b>625</b>	
Other debtors	<b>137</b>	<b>280</b>	
	<b>803</b>	<b>905</b>	
<b>18 Cash at bank and in hand</b>			
	<b>2023 £</b>	<b>2022 £</b>	
Cash at bank and in hand	<b>126,443</b>	<b>88,508</b>	
Cash in hand	<b>337</b>	<b>15</b>	
	<b>126,780</b>	<b>88,523</b>	
<b>19 Creditors and accruals (payable within 1 year)</b>			
	<b>2023 £</b>	<b>2022 £</b>	
Other creditors	<b>298</b>	<b>280</b>	
Accruals	<b>1,399</b>	<b>1,538</b>	
	<b>1,697</b>	<b>1,818</b>	

# FRIENDS ACTION NORTH EAST CIO

## NOTES TO THE FINANCIAL STATEMENTS

For the year ending 31 March 2023

### 20 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

### 21 Analysis of charitable funds

#### Analysis of movements in unrestricted funds

For the year ending 31 March 2023

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
<b>Unrestricted funds</b>					
General unrestricted fund	45,678	18,106	( 23,184 )	-	<b>40,600</b>
Designated funds					
HSBC	13,251	-	-	-	<b>13,251</b>
The Esme Fairbairn Foundation	709	-	-	-	<b>709</b>
Big Lottery Fund Assets	2,300	-	-	-	<b>2,300</b>
<b>Totals</b>	<b>61,938</b>	<b>18,106</b>	<b>( 23,184 )</b>	<b>-</b>	<b>56,860</b>

For the year ending 31 March 2022

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
<b>Unrestricted funds</b>					
General unrestricted fund	35,114	15,060	( 4,496 )		<b>45,678</b>
Designated funds					
HSBC	13,251	-	-	-	<b>13,251</b>
The Esme Fairbairn Foundation	709	-	-	-	<b>709</b>
Big Lottery Fund Assets	2,300	-	-	-	<b>2,300</b>
HMRC CJRS	-	21,231	( 21,231 )	-	<b>-</b>
<b>Totals</b>	<b>51,374</b>	<b>36,291</b>	<b>( 25,727 )</b>	<b>-</b>	<b>61,938</b>

#### Purpose of unrestricted funds

General unrestricted fund

The 'free reserves' after allowing for designated funds

Designated funds

HSBC

Funds set aside to cover costs in the event the charity closes down.



# FRIENDS ACTION NORTH EAST CIO

## NOTES TO THE FINANCIAL STATEMENTS

For the year ending 31 March 2023

### 21 Analysis of charitable funds (continued)

#### Analysis of movement in restricted funds

For the year ending 31 March 2023

Restricted funds	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Awards for All	12,245	-	( 12,245 )	-	-
Durham Community Foundation	2,718	-	( 2,165 )	-	553
Tudor Trust	6,493	30,000	( 8,830 )	-	27,663
Tudor Trust Wellbeing	415	2,000	( 416 )	-	1,999
Well Newcastle Gateshead	855	-	( 855 )	-	-
Rise North East	1,246	-	( 1,246 )	-	-
The Joicey Trust	3,400	-	( 3,400 )	-	-
Queen's Jubilee Grant	-	2,000	( 2,000 )	-	-
Wm Leech	-	5,000	( 5,000 )	-	-
Willan Charitable Trust	-	10,000	( 10,000 )	-	-
Sir James Knott	-	15,000	( 15,000 )	-	-
Postcode Neighbourhood Lottery	-	25,000	( 25,000 )	-	-
Greggs Foundation	-	10,000	( 179 )	-	9,821
Wellbeing	-	10,000	( 2,026 )	-	7,974
Mencap Groups	-	5,420	( 3,544 )	-	1,876
Baily Thomas Charitable Foundation	-	20,000	-	-	20,000
<b>Totals</b>	<b>27,372</b>	<b>134,420</b>	<b>( 91,906 )</b>	<b>-</b>	<b>69,886</b>

For the year ending 31 March 2022

Restricted funds	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Awards for All	4,004	10,000	( 1,759 )	-	12,245
Henry Smith Charity	34,791	30,000	( 64,791 )	-	-
Durham Community Foundation	4,822	-	( 2,104 )	-	2,718
Shears Foundation	2,000	-	( 2,000 )	-	-
Tudor Trust	9,754	25,000	( 28,261 )	-	6,493
Tudor Trust Wellbeing	2,000	-	( 1,585 )	-	415
Well Newcastle Gateshead	-	10,283	( 9,428 )	-	855
Rise North East	-	2,870	( 1,624 )	-	1,246
The Joicey Trust	-	3,400	-	-	3,400
<b>Totals</b>	<b>57,371</b>	<b>81,553</b>	<b>( 111,552 )</b>	<b>-</b>	<b>27,372</b>

## FRIENDS ACTION NORTH EAST CIO

### NOTES TO THE FINANCIAL STATEMENTS

For the year ending 31 March 2023

#### 21 Analysis of charitable funds (continued)

##### Analysis of movement in restricted funds

##### Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Willan Charitable Trust	To support people with a learning disability and autism through 1:1 and group support.
Wm Leech	Grant towards our 1:1 mentoring programme; people are referred if they are vulnerable, at risk or socially isolated. We will support 40 people per year on a 1:1 basis to take part in the mentoring programme.
Sir James Knott	Grant towards the core costs of the 1:1 mentoring programme and social groups.
Postcode Neighbourhood lottery	Grants towards the core costs of the 1:1 mentoring programme and social groups.
Tudor Trust	The grant from Tudor Trust over 3 years is towards core salaries of the CIO working in the North East to help support people with additional needs to reduce social isolation and establish independent friendships using digital inclusion.
Tudor Trust Wellbeing	This is a one off grant towards the health and wellbeing of all staff, volunteers and trustees to help mental health and wellbeing recovery post COVID-19
Community Fund Health and Wellness	This grant was awarded for social health and well being groups and sessional workers to lead them.
Mencap	Grant towards 3 health and wellbeing social groups for 1 year.
Baily Thomas Charitable Foundation	Towards the core costs of the mentoring project and group for people with a learning disability.

#### 22 Capital commitments

As at 31 March 2023, the charity had no capital commitments (2022 -£nil)

#### 23 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Tangible fixed assets	860	-	860
Cash at bank and in hand	57,001	69,779	126,780
Other net current assets/(liabilities)	( 1,001 )	107	( 894 )
	<u>56,860</u>	<u>69,886</u>	<u>126,746</u>

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Tangible fixed assets	1,700	-	1,700
Cash at bank and in hand	61,151	27,372	88,523
Other net current assets/(liabilities)	( 913 )	-	( 913 )
	<u>61,938</u>	<u>27,372</u>	<u>89,310</u>



## **FRIENDS ACTION NORTH EAST CIO**

### **NOTES TO THE FINANCIAL STATEMENTS**

For the year ending 31 March 2023

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#### **24 Guarantee**

There have been no guarantees given by the charity at 31 March 2023.

#### **25 Debt**

There is no debt outstanding which is owed by the charity and which is secured by an excess charge on any of the assets of the charity at 31 March 2023.

#### **26 Governing document**

The organisation is a Charitable Incorporated Organisation - Foundation registered on 07 March 2019 as a body corporate under part 11 of the Charities Act 2011.