

Annual Report and Financial Statements
for the Year Ended 31 December 2022

Time To Talk Befriending

Charity registration number: 1186555

TIME TO TALK BEFRIENDING

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TIME TO TALK BEFRIENDING

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Emily Kenward Simon Lewis (resigned 26 May 2022) Neil Hilton Claire Godley Gerhard Schulz
Charity Registration Number	1186555
Principal Office	Citycoast Centre North Street Portslade Brighton BN41 1DG
Independent Examiner	K Gomes FCIE Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	HSBC 153 North Street Brighton East Sussex BN1 1SW

TIME TO TALK BEFRIENDING

TRUSTEES' REPORT

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2022.

Structure, governance and management

Nature of governing document

Time to Talk Befriending is a registered Charitable Incorporated Organisation (CIO), constitution dated 25 November 2019.

Recruitment and appointment of trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the constitution.

Risk management

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

Objectives and activities

Objects and aims

The objects of the CIO are:

- to relieve loneliness and social isolation for the public benefit by promoting wellbeing and relieving the needs of those people who are lonely or isolated through the provision of goods and services of any kind in such parts of the United Kingdom or the world as the Trustees from time to time may think fit;
- to promote physical and mental wellbeing for the public benefit through the provision of pastoral care, spiritual support and chaplaincy services of any kind in such parts of the United Kingdom or the world as the Trustees from time to time think fit;
- to advance education and training of any kind in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit; and
- to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected to the charitable work of the CIO as the Trustees from time to time shall determine.

Public benefit

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

TIME TO TALK BEFRIENDING

TRUSTEES' REPORT (CONTINUED)

Achievements and performance

Review of activities

Referrals and Assessments

In 2022 we received and assessed 299 new referrals for older people living in Brighton and Hove, Adur, and Worthing in Sussex. Most of our referrals were from health and social care professionals such as GPs, social prescribers, hospital discharge teams, mental health teams, occupational therapists, physiotherapists, social workers and other charities and organisations.

The most common words used by referrers to describe their experience of referring someone to Time to Talk Befriending:

Accessible, Accommodating, Approachable, Brilliant for vulnerable people, Compassionate, Considerate, Easy to do, Effective, Efficient, Encouraging, Essential, Fast, Friendly, Good communication, Helpful, Indispensable, Kind, Lifeline, Needed, Person-Centred, Positive, Proactive, Productive, Professional, Prompt, Quick, Reassuring, Reliable, Responsive, Rewarding, Simple, Smoothly, Straightforward, Successful, Supportive, Thorough, Thoughtful, Understanding, Useful, Very efficient support, Warmth, Welcoming.

Scheme Member Demographics

- Average age 82.
- 65% are living with long-term health conditions.
- 13% are living with Dementia.
- 13% live in areas of high deprivation.
- 89% live alone.
- 76% are older women.
- Minimal local family or friendship networks are in place; our befriending volunteer is usually their only regular social visitor.
- During the pandemic only 3% of the sample group we surveyed were in WhatsApp information groups. Most continue to choose offline information sources: we respect and respond to their digital choices.

One to One Befriending

Historically we have grown organically year on year. However, during the pandemic (2020) we assessed and matched an additional 231 older people within the first five months and 218 volunteers, resulting in a significant increase in one-to-one matches at the yearend (539) compared to 2019 (325).

Because during the pandemic everyone was socially isolated, we relaxed our referral criteria. Post pandemic, we reintroduced our referral criteria to enable those who are most isolated and vulnerable to benefit.

TIME TO TALK BEFRIENDING

TRUSTEES' REPORT (CONTINUED)

Within our service there were many older people who no longer needed one-to-one befriending. So, after further assessment and discussion, we helped these people transition to our group befriending events and other activities in the community. This transition was part of our Recovery and Reintegration programme. The people who transitioned from our one-to-one befriending service have other family and friends in their networks and were happy and able to get out and about once we helped them to build confidence.

At the end of 2022 the total number of one-to-one befriending matches we were supporting was 432. Of these matches, 210 were new and we supported 235 match ends through our Recovery and Reintegration programme and because of deaths across our membership and changes in circumstances.

- 89% of our older members were satisfied or very satisfied with their overall befriending experience.
- 89% of scheme members were satisfied or very satisfied with their befriending match.

In December 2022 we received a re-accreditation of 'excellence in befriending' through the Befriending Networks Quality in Befriending Award.

"Befriending has added something to my life. It has made a difference to me. I am very grateful!"

"I'm not alone. It helps to tell someone interested how I feel. It eases the tension that builds up within me."

"Days used to go by before I would speak to anyone. And even then, it was mostly the GP or pharmacy that I would talk to. Having my befriender means I have something to actually look forward to, and someone to talk to about things other than health issues."

"She (volunteer) even calls me when she is abroad! In January, I travelled around Australia from the comfort of my armchair!"

For additional case studies about how our service improves the wellbeing of older people and overcomes loneliness please visit our website www.tttb.org.uk/videos.

Volunteers

Our volunteers are the heart of our community. Without their generosity of time and kindness towards our scheme members we could not overcome loneliness.

The average age of our volunteers is 39. In 2022 we recruited an additional 179 new volunteers.

- 94% of volunteers would recommend befriending for Time to Talk Befriending to friends or family.
- 98% of volunteers agree or strongly agree that they have received all the training and support they need to carry out their role.
- 94% of volunteers were satisfied or very satisfied that they have been matched with the right person.

TIME TO TALK BEFRIENDING

TRUSTEES' REPORT (CONTINUED)

When talking about their experience of befriending they say things like:

"Befriending keeps me more grounded, more human, kind, understanding and judgement free."

"For me befriending is building a deep and meaningful connection with another person who I wouldn't get to meet otherwise."

"It has helped to improve my mental health because I felt lonely myself."

When talking about their experience of the charity they say things like:

"Since the training I received and support from the team I am more confident talking to anyone in daily life. I even sit beside an older person on the train and have a chat, I am open to that now."

"I want to express my deepest appreciation for your support throughout and the remarkable impact this experience has had both on myself as a person and also my skills."

"The match has been tricky as his wife died recently when we were first matched. When I have felt overwhelmed, TTTB have been so supportive and it's why I am happy to continue."

Enhanced Befriending

In addition to providing volunteers with an induction which includes integral training about safeguarding and boundaries, DBS checks, reference checks and interviews, we produce additional training and resources so that we can provide matches for older people who are living with dementia and/or facing end of life situations. At the end of 2022 we supported 85 older people through enhanced befriending.

This enhanced training and support consisted of:

Training and Workshops

- Alzheimer's Society Dementia Friends Sessions delivered by a Time to Talk Befriending Volunteer and Friend of the charity.
- INGREDIENTS Cards: a model for creating meaningful moments of connection with people who are living with dementia through everyday creativity. Delivered by Friend of the charity, Story Chaplain.
- Use Your Marbles: a workshop delivered by friend of the charity, Story Chaplain about how to maintain good brain health.
- What's on Your Plate: wellbeing workshops for volunteers delivered by Friend of the charity, Story Chaplain.
- How to get the best out of befriending someone who is living with dementia: sessions are delivered by Friend of the charity, OT and Consultant, Fran Hamilton.
- Bereavement and Loss: workshop delivered by Friend of the charity and Psychotherapist, Peter Wells.

TIME TO TALK BEFRIENDING

TRUSTEES' REPORT (CONTINUED)

Resources

- A-Z Conversation Starters.
- Bereavement and Loss in Befriending.
- Making connections.
- Meaningful moments.
- Navigating Difficult Conversations.
- Preparing to Say Goodbye.
- Wellbeing in befriending.
- What makes a good place to die and why.

Group Befriending

Every aspect of our service has been developed in response to what older people tell us they want and need. Our neighbourhood-level peer group meetups, which we call group befriending, is a direct result of our older member's feedback.

Group befriending is provided to encourage social connections. These groups are open to our scheme members, including those who are virtually housebound. We provide support to make sure that our older members have confidence leaving home safely and provide transport to enable this to happen. Our events are all dementia inclusive.

In 2022, 163 older people attended our group events which are supported by 29 volunteers.

Intergenerational Projects

Pre-pandemic our members were keen to connect with the younger generation. Whether it was through a sixth form befriending programme or making mud pies in the woods with nursery children, these projects helped to overcome loneliness and gave our members a sense of purpose. Post-pandemic, the landscape has changed. Although we have intergenerational befriending matches because most of our volunteers are aged 20-55 and our scheme members are aged 80+, intergenerational projects have had to cease. Instead, our members have requested connections with peers and people who they deem to have 'more lived experience', so they can share those 'me too' moments, talking about their physical decline, increased isolation, and bereavement because of the pandemic. One way we are looking to try and bridge the gap between the generations again is through our Ageing Journey Project.

Ageing Journey Project

The Ageing Journey Project is a collaboration between Time to Talk Befriending, the Centre for Social Work Innovation and Research at the University of Sussex and Engaging with Ageing. The project aims to:

- Understand current perceptions about ageing by hearing from people of all ages about what they consider to be old and how they would like to be when they are older.
- Learn from the wisdom of people in their later year about ageing and the ageing journey - the positives and the challenges including facing end of life.

TIME TO TALK BEFRIENDING

TRUSTEES' REPORT (CONTINUED)

Together with people of all ages we will co-design training and resources about the ageing journey based on lived experience and current perceptions about ageing. Our goal is to:

- Change negative perceptions of ageing.
Use the project as a platform to talk about the realities of ageing including the difficult stage of the life-course - death and dying and how people overcome these challenges.
- Build resilience in younger people in the hope of preventing loneliness as we age.
- Bridge the gap between the generations which has become more divided post-pandemic.

The key stages of the project in 2023 are:

- Undertake surveys with up to 1000 people aged between 9-95 years.
- Disseminate findings and identify themes.
- Co-create research questions used to interview older people to learn from their lived experience.
- Interview up to 25 older people.
- Disseminate the findings.
- Co-create campaigns and resources based on the evidence collected to achieve our aims.

Signposting

We made 371 signposts/onward referrals to local and national organisations including day centres, victim support, money and benefits advice, home help, activity groups, dementia groups, bereavement services, wellbeing services, bread making and garden projects (to name a few).

Reviews

We are fortunate to have the long-standing support of five professionals, including retired social workers. They give their own time to undertake individual reviews with scheme members and volunteers, and in 2022 undertook 485 reviews.

Wellbeing Checks

Post pandemic the number of volunteer concerns reported to the staff team about our scheme members wellbeing has increased. One of our key priorities for 2023 is to review how we record these concerns so that we can provide evidence and insights into the nature of the concerns and the extent of our follow up and early intervention, resulting in our scheme members receiving the health and social care support they require.

TIME TO TALK BEFRIENDING

TRUSTEES' REPORT (CONTINUED)

Newsletters, Cards and Outreach

Our newsletters continue to be beneficial to our scheme members. They also provide opportunities for our scheme members and volunteers to contribute. Due to the majority of our scheme members remaining offline by choice, a hard copy is sent to them by post. This is a costly and time-consuming process, but our members are keen for us to continue with our newsletter because it *"gives me purpose, I love seeing my poems included", "I belong to a community, I'm not on my own"*.

Our birthday cards to scheme members and volunteers also continue to be valued and appreciated. On average we send 70 handwritten cards per month. *"It's the only card I receive, thank you"* Scheme Member. *"I really appreciate the birthday card. Thanks for thinking of me"* Volunteer.

Other regular communication includes 'thinking of you' cards from schools and colleges, get well soon cards, condolence cards to family and friends of those who have died (43 in 2022) and thank you cards to those who contribute towards our work e.g., articles for our newsletters.

For the Queen's Platinum Jubilee we produced a special edition booklet which included scheme member contributions about their fond memories of the Queen, information about the Platinum pudding, interesting facts and information, poems and pictures. Alongside the special booklet we sent out Jubilee packs including an A4 illustration of the Queen by the talented Nice Things by Helena, a pen, gold coin and postcard.

Anna Chaplaincy

We continue our affiliation with the national network Anna Chaplaincy enabling us to provide spiritual care to our scheme members, predominantly through:

- One to one match with trained chaplaincy befrienders.
- Monthly Church service at a local Council Housing scheme.
- Access places of worship and faith groups which are important to them.

Anna Chaplaincy was developed because of our whole person assessments which highlighted that faith was important to some people but Churches, Mosques, Synagogues did not have capacity to provide spiritual care.

We fundraise separately for this work.

We are linked with Brighton and Hove Faith in Action, a multi-faith charity, bringing together people from across the city who find common ground in wanting to help those who are vulnerable.

One of our commissioned Anna Chaplains continues to offer a front-line response to our scheme members who call in distress, for example, low mood, or facing end of life situations. Effective referral pathways are used to enable our members to access more specialist support as required.

TIME TO TALK BEFRIENDING

TRUSTEES' REPORT (CONTINUED)

Anna Chaplaincy also enables us to come alongside older people at the end of life including in the last weeks, days, hours, and moments. Our in-house Anna Chaplains have led funerals for our scheme members and support family members and volunteers who are grieving.

Preparing to Say Goodbye

We piloted our Preparing to Say Goodbye end of life conversations toolkit and training in 2021. The training and toolkit equip professionals and volunteers with the tools and skills they need to prepare for conversations about death and dying with the people they are supporting. These sessions have been commissioned by Brighton and Hove Public Health.

Attendees include palliative care nurses, hospital discharge teams, social workers, paramedics, charity workers, chaplains (to name a few). Feedback includes:

"I thought everyone facilitating was excellent - thank you very much. I wasn't sure how relevant it would be and now I think that's the problem! Maybe we think it's someone else's role and I think I've learned it's all of our roles. It was really valuable."

"The trainers were engaging and spoke openly about the subject. Personal touches made it more relevant and the small exercises in break out room kept me personally engaged and sparked more discussions."

Research Reports

In 2022 we gave oral evidence contributing towards the UK Commission on Bereavement Report: Bereavement is everyone's business. In December 2022 we undertook surveys with our scheme members and volunteers. The findings will be produced in 2023.

In March 2022 we produced a report outlining the findings from surveys undertaken by regular referrers into our service. This report can be accessed via our website www.tttb.org.uk/resources.

Public Health Campaigns

During Dementia Action Week we increased our training and workshop offer to include partners and other local organisations.

During Dying Matters Week, we increased our training and workshop offer to include partners and other local organisations.

Financial review

Income for the year was £280,183 (2021: £282,063) and expenditure £295,803 (2021: £253,266). Unrestricted funds were £82,702 at the year end.

Funding

We are truly grateful to all our funders for their support. Funding enables us to deliver services which are excellence accredited and relationship centred. Together, we are overcoming loneliness experienced by older people in the communities where we work in Sussex.

TIME TO TALK BEFRIENDING

TRUSTEES' REPORT (CONTINUED)

Most of our income is generated through grants and trusts including regular funders. Multi-year funding is a core part of our ongoing strategy.

The Big Lottery continue to fund our work in Adur and Worthing. The contract ends in September 2024.

Ageing Well Brighton and Hove is a Public Health Commission led by the Lead Provider Impact Initiatives. We are proud members of the commission where we are funded to provide befriending for older people living in 'The Dean's' neighbourhoods with the highest concentration of older single person households locally and to provide enhanced befriending for people who are living with dementia, city-wide.

We were awarded £5,000 from a funder for direct scheme member costs.

Anna Chaplaincy was fundraised for separately.

Platinum Jubilee outreach costs were fundraised for through Brighton and Hove Council and the Charles Lewis Foundation and GEM.

Preparing to Say Goodbye was funded by Brighton and Hove City Council public health and The Lawson Trust.

Donations include regular givers and one-off payments including from volunteers for DBS checks. In December 2022 Killik & Co hosted the annual Carol Concert at Middle Temple Hall inviting the charity to benefit for the second year running. £15k was raised this year.

Policy on reserves

The reserves policy is to hold three months of running expenses, amounting to £73k in the current year. Unrestricted free reserves at the year end were £84k. The trustees consider that reserves at this level will ensure that, in the case of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to the ways in which additional funding may be raised.

The strategy, reviewed by the trustees each year, is that:

- 1) Reserves be maintained at a level which ensures that the Time to Talk Befriending's core activity could continue during a period of unforeseen difficulty.
- 2) A proportion of reserves be maintained in an easily accessible form.
- 3) The calculation of the required level of reserves continues to be an integral part of the organisation's annual planning, budget and forecast cycle.
- 4) Consideration regarding risks associated with each stream of income and expenditure being different from that budgeted, planned activity level, and the Time to Talk Befriending's commitments to its stakeholders. It also reflects as far as possible the current economic climate and trends.

Going concern

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

TIME TO TALK BEFRIENDING

TRUSTEES' REPORT (CONTINUED)

Statement of Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 6 October 2023 and signed on its behalf by:



.....
Neil Hilton
Trustee

TIME TO TALK BEFRIENDING

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TIME TO TALK BEFRIENDING

I report to the trustees on my examination of the accounts of Time To Talk Befriending for the year ended 31 December 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since Time To Talk Befriending's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Independent Examiners, which is one of the listed bodies.

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

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

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

Kim Gomes

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

6 October 2023

TIME TO TALK BEFRIENDING

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	2	151,515	127,525	279,040	281,918
Charitable activities	3	<u>1,143</u>	<u>-</u>	<u>1,143</u>	<u>145</u>
Total income		<u>152,658</u>	<u>127,525</u>	<u>280,183</u>	<u>282,063</u>
Expenditure on:					
Raising funds	4	8,658	1,954	10,612	8,495
Charitable activities	5	<u>159,715</u>	<u>125,476</u>	<u>285,191</u>	<u>244,771</u>
Total expenditure		<u>168,373</u>	<u>127,430</u>	<u>295,803</u>	<u>253,266</u>
Net (expenditure)/income		<u>(15,715)</u>	<u>95</u>	<u>(15,620)</u>	<u>28,797</u>
Net movement in funds		(15,715)	95	(15,620)	28,797
Reconciliation of funds					
Total funds brought forward		<u>98,417</u>	<u>26,471</u>	<u>124,888</u>	<u>96,091</u>
Total funds carried forward	11	<u><u>82,702</u></u>	<u><u>26,566</u></u>	<u><u>109,268</u></u>	<u><u>124,888</u></u>

The notes on pages 15 to 24 form an integral part of these financial statements.

TIME TO TALK BEFRIENDING

BALANCE SHEET AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Current assets			
Debtors	8	2,430	-
Cash at bank and in hand		<u>114,667</u>	<u>131,929</u>
		117,097	131,929
Creditors: Amounts falling due within one year	9	<u>(7,829)</u>	<u>(7,041)</u>
Net assets		<u>109,268</u>	<u>124,888</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		26,566	26,471
Unrestricted income funds			
Unrestricted funds		<u>82,702</u>	<u>98,417</u>
Total funds	11	<u>109,268</u>	<u>124,888</u>

The financial statements on pages 13 to 24 were approved by the trustees, and authorised for issue on 6 October 2023 and signed on their behalf by:



.....
Neil Hilton
Trustee

TIME TO TALK BEFRIENDING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

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

Going concern

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

Income and endowments

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

Donations and legacies

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

Grants receivable

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

TIME TO TALK BEFRIENDING

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Debtors

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

Cash and cash equivalents

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

TIME TO TALK BEFRIENDING

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Liabilities

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

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

Pensions and other post retirement obligations

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

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

Fund structure

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

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

TIME TO TALK BEFRIENDING

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations	28,795	-	28,795	77,392
Gift aid reclaimed	985	-	985	-
Grants, including capital grants;				
Grants	<u>121,735</u>	<u>127,525</u>	<u>249,260</u>	<u>204,526</u>
	<u>151,515</u>	<u>127,525</u>	<u>279,040</u>	<u>281,918</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Personal contributions	93	-	93	145
Service income	<u>1,050</u>	<u>-</u>	<u>1,050</u>	<u>-</u>
	<u>1,143</u>	<u>-</u>	<u>1,143</u>	<u>145</u>

4 Expenditure on raising funds

a) Costs of generating donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Fundraising and related costs	<u>8,658</u>	<u>1,954</u>	<u>10,612</u>	<u>8,495</u>

TIME TO TALK BEFRIENDING

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Scheme member and project costs		25,266	13,486	38,752	19,614
Volunteer costs inc training		5,096	1,390	6,486	15,008
Charitable donations		-	-	-	200
Premises costs		12,144	5,084	17,228	13,015
Office equipment and supplies		1,667	64	1,731	1,478
Website and advertising		6,020	464	6,484	13,858
Telephone and internet		4,609	1,341	5,950	5,511
Postage and stationery		1,367	223	1,590	5,393
Insurance		1,071	391	1,462	1,626
IT equipment & support		3,447	1,248	4,695	6,309
Travel		1,671	48	1,719	194
Staff training & DBS		2,767	800	3,567	2,016
HR support		4,934	-	4,934	-
External administrative and project support		4,938	-	4,938	-
Professional fees		7,402	1,339	8,741	6,314
Sundry expenses		3,393	213	3,606	2,470
Bank and payment charges		344	-	344	212
Independent examination		585	225	810	750
Staff costs	7	72,994	99,160	172,154	150,803
		<u>159,715</u>	<u>125,476</u>	<u>285,191</u>	<u>244,771</u>

TIME TO TALK BEFRIENDING

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

6 Trustees remuneration and expenses

Emily Kenward received remuneration of £40,533 (2021: £38,333) as CEO and not as a trustee, and benefits in kind in the form of pension contributions amounting to £1,216 (2021: £1,150) in the current year.

Expenses incurred on behalf of the charity amounting to £626 (2021: £2,112) were reimbursed to Emily Kenward during the year.

Emily Kenward is our Founder & CEO and a Charity Commission audit in 2019 (whilst transitioning to becoming a CIO) confirmed no conflict of interest. However, in the interest of good governance, a decision has been made for Emily Kenward to step down as a trustee when new trustees are recruited in 2023.

Claire Godley received £163 (2021 - £Nil) for travel expenses and staff training services in the current year.

Gerhard Schulz was paid £6,010 (2021: £3,398) through his company, G Schulz & Company Ltd, for professional services as management accountant and consultant.

7 Staff costs

The aggregate payroll costs were as follows:

	2022	2021
	£	£
Staff costs during the year were:		
Wages and salaries	159,497	140,739
Social security costs	8,093	6,046
Pension costs	4,564	4,018
	<u>172,154</u>	<u>150,803</u>

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

	2022	2021
	No	No
Staff	<u>10</u>	<u>9</u>

No employee received emoluments of more than £60,000 during the year

TIME TO TALK BEFRIENDING

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

8 Debtors

	2022	2021
	£	£
Prepayments	<u>2,430</u>	<u>-</u>

9 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	6,209	6,363
Other taxation and social security	-	70
Other creditors	960	8
Accruals	<u>660</u>	<u>600</u>
	<u>7,829</u>	<u>7,041</u>

10 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £4,564 (2021 - £4,018).

Contributions totalling £960 (2021 - £5) were payable to the scheme at the end of the year and are included in creditors.

TIME TO TALK BEFRIENDING

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

11 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
General				
General Funds	98,417	152,658	(168,373)	82,702
Restricted funds				
Deans outreach	-	25,000	(25,000)	-
Big Lottery fund	21,068	74,525	(69,027)	26,566
Dementia fund	5,403	18,000	(23,403)	-
Direct scheme member costs fund	-	5,000	(5,000)	-
Anna Chaplaincy fund	-	5,000	(5,000)	-
	<u>26,471</u>	<u>127,525</u>	<u>(127,430)</u>	<u>26,566</u>
Total funds	<u>124,888</u>	<u>280,183</u>	<u>(295,803)</u>	<u>109,268</u>

Deans Outreach: Providing befriending for people aged 50+ living in the Deans area in Brighton and Hove as part of the Ageing Well Public Health Commission.

Big Lottery fund: Funding our work in Adur and Worthing until September 2024.

Dementia fund: Providing dementia inclusive befriending services for older people who have received a recent diagnosis or who are living with mild-moderate dementia as part of the Ageing Well Brighton and Hove commission.

Direct scheme member costs fund: Funding for specialist items and supplies for scheme members.

Anna Chaplaincy fund: Funding toward providing spiritual care to scheme members.

TIME TO TALK BEFRIENDING

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
General				
General Funds	45,466	149,480	(96,529)	98,417
Restricted funds				
Deans outreach	-	25,000	(25,000)	-
Big Lottery fund	14,034	65,313	(58,279)	21,068
Group befriending	10,687	-	(10,687)	-
Awards for All	-	9,770	(9,770)	-
Conversation with friends	5,904	-	(5,904)	-
Staying together, recovering together	20,000	-	(20,000)	-
Dementia fund	-	22,500	(17,097)	5,403
Direct scheme member costs fund	-	5,000	(5,000)	-
Anna Chaplaincy fund	-	5,000	(5,000)	-
	<u>50,625</u>	<u>132,583</u>	<u>(156,737)</u>	<u>26,471</u>
Total funds	<u>96,091</u>	<u>282,063</u>	<u>(253,266)</u>	<u>124,888</u>

TIME TO TALK BEFRIENDING

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

12 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Current assets	90,531	26,566	117,097
Current liabilities	<u>(7,829)</u>	<u>-</u>	<u>(7,829)</u>
Total net assets	<u>82,702</u>	<u>26,566</u>	<u>109,268</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Current assets	105,458	26,471	131,929
Current liabilities	<u>(7,041)</u>	<u>-</u>	<u>(7,041)</u>
Total net assets	<u>98,417</u>	<u>26,471</u>	<u>124,888</u>