

**REGISTERED COMPANY NUMBER: 03599476 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1074800**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 6
<b>Independent Examiner's Report</b>	7
<b>Statement of Financial Activities</b>	8
<b>Balance Sheet</b>	9 to 10
<b>Cash Flow Statement</b>	11
<b>Notes to the Cash Flow Statement</b>	12
<b>Notes to the Financial Statements</b>	13 to 21
<b>Detailed Statement of Financial Activities</b>	22 to 23

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 MARCH 2023**

<b>TRUSTEES</b>	Mrs A E Cherry (resigned 27.10.22) Mr P Richmond (resigned 13.12.22) Mrs F C Torrington Mrs B Crack Mr G Loveday (resigned 3.5.22) Ms R Calver Miss F A W Nana (resigned 19.10.22) Mr J Phythian (appointed 10.1.23) Mr L Onyekachi Ebuka (appointed 26.1.23) Mrs F J Berry (appointed 9.2.23) Mr A K Vowles (appointed 16.2.23) Mr C M Waters (appointed 28.2.23)
<b>REGISTERED OFFICE</b>	1 The Croft Sudbury Suffolk CO10 1HN
<b>REGISTERED COMPANY NUMBER</b>	03599476 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1074800
<b>INDEPENDENT EXAMINER</b>	Seago and Stopps Chartered Certified Accountants 61 Station Road Sudbury Suffolk CO10 2SP

# **SUFFOLK BEFRIENDING SCHEME FOR PEOPLE WITH LEARNING DISABILITIES**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

### **THE IMPACT OF OUR WORK**

The Befriending Scheme (TBS) has been providing friendship and learning opportunities for adults (16yrs+) from vulnerable groups since its formation in 1989.

The charity has grown to offer support beyond its original members with learning disabilities and now offers services to those with mild mental health conditions, older people, and families with children under 5yrs.

The scheme has a proven track record of providing, and will continue to provide, supportive learning and leisure services to vulnerable adults throughout Suffolk.

We are particularly proud of our efforts in providing a valuable lifeline to people overcoming the impact and isolation caused by the pandemic.

We encouraged our membership to return to activities and aimed to rebuild their confidence, especially post the COVID-19 pandemic.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims for the public benefit**

TBS will continue to develop its services and support to ensure that they meet the needs of our members and our communities and are aligned to the charity's objectives of relieving and rehabilitating people and families who face multiple disadvantages through their learning, physical, mental and age-related experience or situation, resident in East Anglia, in such ways as the charity thinks fit.

We will continue to work with key stakeholders and commissioners to offer support for vulnerable people and help to design and develop additional support to meet the changing needs of vulnerable people in our community.

#### **Significant activities**

We continue to offer a broad range of activities to our members across the county, providing a variety of indoor and outdoor sessions to give people as much choice as possible. We offer everything from fun music and crafts sessions, developing life skills in our cookery classes, to personal development through pre-employability training.

At our newly established Red Rose Community Farm members have the opportunity to interact with friends, staff, volunteers and our animals. The objective is to increase the number of members that attend the Tuesday to Friday sessions on a daily basis to a total of 15. The Business Development Manager is working hard to increase our profile both in the community and with social work teams and potential commissioners wherever possible.

We are working to increase attendance to a mental health wellness group for women, called Mindful Mondays. The Business Development Manager is speaking to the therapy / counselling services in Sudbury, meeting with various community groups and social prescribers, GP's and other health professionals in Sudbury to promote the service.

#### **The Trustee Board**

There have been no changes to the board. I continue as chair, working with my 7 fellow directors who bring a wide range of knowledge and experience to the board and huge enthusiasm for the work of TBS.

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

In December 2022, the Care Farm moved from Assington to a new 2.5 acre site in Lindsey, where it is known as the Red Rose Community Farm. This move was made possible by the generosity of James Buckle and Heathpatch Ltd, who created the opportunity for TBS and are now leasing the site to the charity. The move took place over a few weeks in very muddy conditions. There was no power or running water on site for the first weeks of operation. It was a very difficult start, and a particular mention should be made of the commitment and hard work put in by the TBS staff, their families and volunteers who went above and beyond to get the site functioning as quickly as possible.

The new site offers sufficient space for two portacabins, more polytunnels and additional housing for the poultry and animals, as well as a large parking area.

On Mondays at the Red Rose Community Farm there is a weekly support group for women with enduring mental health issues. We have a core group of 6, some of whom have been with us for 18 months. This project has had some very positive feedback and is very successful. One of the ladies has now become a sessional worker at the Care Farm, and several others now volunteer on other days of the week.

From Tuesday to Friday an average of 8-12 members attend per day. On the last Friday of the month TBS has a stall at the Sudbury Farmers Market selling plants and herbs grown at the farm, and a variety of crafts depending on the season e.g. bird houses, wooden snowmen, plant/tool holders. The stall is run by TBS staff and our members who visit the Farm, giving members another opportunity to build confidence, social and transferable skills.

Maintaining consistent membership and attendance at our Hub groups has been an ongoing challenge since the pandemic. We face challenges with venue availability, recruiting and retaining suitable staff, and funding. The board of trustees are reviewing the performance of the Hubs on an ongoing basis and will make decisions regarding the future viability in the next financial year.

**Fundraising activities**

TBS has continued to raise money from grants and charitable donations over the last 12 months, but of special note this year is the outstanding fundraising efforts of the staff and customers at Drage & Tozer, a local independent Opticians, who managed to raise in excess of £2,500 to be used towards animals and equipment for our new Care Farm in Lindsey. There seemed to be no end to the creativity and enthusiasm of the fundraisers involved, and we are very grateful for their continued support in the next 12 months, as they continue to find even more adventurous ways to raise much needed funds for the Farm.

We should also mention our local Garden Centre. Perrywoods (Sudbury), who chose us as their local charity of the year in January 2023. We are grateful for their increasing contributions to our fundraising activities, and we look forward to working more closely with them in the coming year.

We are also thankful for the ongoing support of our regular monthly donors, and all the individuals/organisations that have made significant contributions in support of our services this year.

Other activities making steady contributions to the charity this year include the provision of a DBS Umbrella Body Service for an affordable fee, which is becoming increasingly popular due to the decrease in the number of Umbrella Body organisations available to applicants across the region, and the monthly farmers' markets which have proved to be popular with members and customers alike and makes a healthy surplus every month.

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

**FINANCIAL REVIEW**

**Principal funding sources**

FY22/23 funding streams included £216K of grant income, slightly down from the previous year, and we have continued to work closely with Suffolk County Council to ensure our members are provided with the financial support they are entitled to, allowing them to attend a service of their choice. After grant income, Spot Purchase payments is our largest source of income, contributing £103k to our overall income figure.

Grant funders this year include (amongst others) Activities Unlimited and Children In Need, who have generously continued to support our services for young people for another year; local councillors across Suffolk, helping us to provide smaller projects by contributing to equipment and overheads, and Babergh & Mid Suffolk Council, whose CIL Funding has allowed us to complete most of the capital works at the new Care Farm in Lindsey.

We remain immensely grateful to everyone who has supported us over the past 12 months.

**Investment policy and objectives**

Under the memorandum and articles of association, TBS has the power to make an investment which trustees see fit. The trustees have considered the most appropriate policy for investing funds.

No investments have been made to date and at present funds are left on account with the company's bankers.

**Reserves policy**

The trustee board has examined TBS' requirements for reserves in light of the main risks to the organisation and agreed the following policy.

In line with previous years the trustees have deemed it wholly necessary to maintain minimum reserves equivalent to at least six months core expenditure to provide the ability to meet redundancy costs, legal and accountancy costs until the time of expiry of the lease.

The trustees consider that should no further funding or income be received this reserves fund would enable the charity to provide staff and creditors sufficient notice of charity closure.

It is also necessary to maintain reserves to fund fixed assets and other maintenance and replacement.

## **SUFFOLK BEFRIENDING SCHEME FOR PEOPLE WITH LEARNING DISABILITIES**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

#### **FUTURE PLANS**

We have recently written our next strategy, with a strong focus on growth, development of sustainable infrastructure and investment in both volunteer and staffing teams. Our strategic plan for the next two years includes 5 key themes: Recovery and Development, Innovation, Equality Diversity and Inclusion (EDI), Sustainability and Collaboration.

Like many charities, fundraising is an ongoing struggle as we work so closely with local authorities with reduced budgets and face the impacts of the cost of living crisis. In response, we have re-focused some staff on fundraising and grant activity, to increase our chances for securing vital funds. We will seek regular, sustained funding, as well as one-off grants to ensure as consistent a flow of income as possible.

We will continue to review the performance of our existing Hub groups to ensure they stay financially viable and provide the best services and activities for our members. We are working with staff and volunteers to develop plans for seeking out new members.

Future plans include offering 'Home School' sessions for SEND children who are unable to attend specialist schools, as there are not enough spaces available; engaging with dementia sufferers and their families/carers, offering a men's group at the farm, and holding regular community events. Having a calendar of regular events should build engagement, raise our profile, fundraise and demonstrate our impact to potential partners so that we can expand our reach and services. We plan to offer through funding from Activities Unlimited, a project for SEND families once a month at weekends at the farm.

As the Care Farm at Lindsey develops, there are opportunities in the near future for us to acquire an additional site to develop another farm. This new site would be in partnership with Suffolk County Council, and would increase the services we offer in one of our focus areas in the county. We are excited to see how this develops over the next year.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The company was incorporated on 17th July 1998, is limited by guarantee and does not have a share capital. The income of the company must be applied only towards the promotion of its objects as set out in its Memorandum and Articles of Association.

##### **Directors and appointment of new trustees**

The charity is organised so that the trustees meet regularly to manage its affairs. All directors of the company are also trustees of the charity, and there are no other trustees. The board has the power to appoint additional trustees as it considers fit to do so.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

##### **ACCOUNTANTS**

A resolution proposing Seago and Stopps be re-appointed as accountants of the charity will be put to the Annual General Meeting.

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mrs B Crack – Acting chair of the board of trustees



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

**Independent examiner's report to the trustees of SUFFOLK BEFRIENDING SCHEME FOR PEOPLE WITH LEARNING DISABILITIES ('the Company')**

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

**Responsibilities and basis of report**

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the FCCA, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

John Seago FCCA  
Seago and Stopps  
Chartered Certified Accountants  
61 Station Road  
Sudbury  
Suffolk  
CO10 2SP

Date: .....

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

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

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	3,085	215,974	219,059	170,275
Other trading activities	3	192,111	-	192,111	164,257
Investment income	4	2,706	-	2,706	81
Other income	5	<u>423</u>	<u>-</u>	<u>423</u>	<u>75,980</u>
<b>Total</b>		<u>198,325</u>	<u>215,974</u>	<u>414,299</u>	<u>410,593</u>
 <b>EXPENDITURE ON</b>					
Raising funds	6	475	-	475	631
<b>Charitable activities</b>	7				
Direct charitable expenditure		361,189	196,020	557,209	413,523
Other		<u>227</u>	<u>-</u>	<u>227</u>	<u>241</u>
<b>Total</b>		<u>361,891</u>	<u>196,020</u>	<u>557,911</u>	<u>414,395</u>
 <b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	18	<u>(163,566)</u>	<u>19,954</u>	<u>(143,612)</u>	<u>(3,802)</u>
		<u>1,256</u>	<u>(1,256)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(162,310)	18,698	(143,612)	(3,802)
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>355,106</u>	<u>205,753</u>	<u>560,859</u>	<u>564,661</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>192,796</u>	<u>224,451</u>	<u>417,247</u>	<u>560,859</u>

The notes form part of these financial statements

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

**BALANCE SHEET  
31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	14	21,535	188,530	210,065	168,628
<b>CURRENT ASSETS</b>					
Stocks	15	4,250	-	4,250	4,500
Debtors	16	19,706	-	19,706	20,573
Cash at bank and in hand		<u>161,583</u>	<u>47,542</u>	<u>209,125</u>	<u>379,428</u>
		185,539	47,542	233,081	404,501
<b>CREDITORS</b>					
Amounts falling due within one year	17	(14,278)	(11,621)	(25,899)	(12,270)
		<u>171,261</u>	<u>35,921</u>	<u>207,182</u>	<u>392,231</u>
<b>NET CURRENT ASSETS</b>					
		192,796	224,451	417,247	560,859
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>192,796</u>	<u>224,451</u>	<u>417,247</u>	<u>560,859</u>
<b>NET ASSETS</b>					
		<u>192,796</u>	<u>224,451</u>	<u>417,247</u>	<u>560,859</u>
<b>FUNDS</b>					
	18			192,796	355,106
Unrestricted funds				<u>224,451</u>	<u>205,753</u>
Restricted funds				<u>417,247</u>	<u>560,859</u>
<b>TOTAL FUNDS</b>					

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

**BALANCE SHEET - continued  
31 MARCH 2023**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the board of trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
Mr J Phythian - Trustee

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2023**

31.3.22 £	Notes	31.3.23 £
	<b>Cash flows from operating activities</b>	
<u>23,852</u>	Cash generated from operations 1	<u>(78,128)</u>
<u>23,852</u>	Net cash (used in)/provided by operating activities	<u>(78,128)</u>
	<b>Cash flows from investing activities</b>	
(36,871)	Purchase of tangible fixed assets	(99,765)
<u>-</u>	Sale of tangible fixed assets	<u>7,590</u>
<u>(36,871)</u>	Net cash used in investing activities	<u>(92,175)</u>
<u>(13,019)</u>	<b>Change in cash and cash equivalents in the reporting period</b>	<u>(170,303)</u>
392,447	<b>Cash and cash equivalents at the beginning of the reporting period</b>	379,428
<u>379,428</u>	<b>Cash and cash equivalents at the end of the reporting period</b>	<u>209,125</u>

The notes form part of these financial statements

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

**NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2023**

**1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.23 £	31.3.22 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(143,612)	(3,802)
<b>Adjustments for:</b>		
Depreciation charges	26,293	32,846
Loss on disposal of fixed assets	24,445	430
Decrease in stocks	250	-
Decrease/(increase) in debtors	867	(5,462)
Increase/(decrease) in creditors	<u>13,629</u>	<u>(160)</u>
<b>Net cash (used in)/provided by operations</b>	<u>(78,128)</u>	<u>23,852</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.22 £	Cash flow £	At 31.3.23 £
<b>Net cash</b>			
Cash at bank and in hand	<u>379,428</u>	<u>(170,303)</u>	<u>209,125</u>
	<u>379,428</u>	<u>(170,303)</u>	<u>209,125</u>
<b>Total</b>	<u>379,428</u>	<u>(170,303)</u>	<u>209,125</u>

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

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

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Leasehold improvements	- 10% on cost
Plant and vehicles	- 20% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Office equipment	- 25% on reducing balance and 20% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

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

**1. ACCOUNTING POLICIES - continued**

**Financial instruments**

The charity enters into basic financial instrument transactions, as appropriate and as and when required, that result in the recognition of financial assets and liabilities within the financial statements such as accounts receivable and payable, bank loans, lease and hire purchase and lease contracts.

**Fundraising costs**

Fundraising expenditure comprises costs incurred in inducing people and organisations to contribute financially to the charity's work. This includes the cost of the staging of special fundraising events.

**2. DONATIONS AND LEGACIES**

	31.3.23	31.3.22
	£	£
Donations and gifts	3,085	3,563
Grants receivable	<u>215,974</u>	<u>166,712</u>
	<u>219,059</u>	<u>170,275</u>

	Restricted Funds £	Unrestricted Funds £	2023 Total Funds £	2022 Total Funds £
Suffolk Community Foundation	14,000	-	14,000	2,000
Babergh & Mid Suffolk District Council - CIL Funding	60,907	-	60,907	-
Mindful Mondays (Neighbourly Fund)	-	-	-	400
David & Jill Simpson Fund	-	-	-	2,364
SCC Activities unlimited	8,600	-	8,600	6,000
WSCCG Fund	26,524	-	26,524	13,262
Stowmarket Town Council	400	-	400	400
Offshoot Films	-	-	-	4,646
Postcode Places Trust	-	-	-	19,786
Henry Smith Charity	30,000	-	30,000	60,000
Colchester Catalyst	-	-	-	10,000
Suffolk County Council - Engaged Communities	30,816	-	30,816	27,573
Power to Change	10,000	-	10,000	17,880
Children in Need	19,456	-	19,456	-
West Suffolk Council - Community Chest (Leiston)	5,267	-	5,267	-
Suffolk County Council	6,454	-	6,454	-
Donations and gifts	-	3,085	3,085	3,563
Other	<u>3,550</u>	-	<u>3,550</u>	<u>2,401</u>
	<u>215,974</u>	<u>3,085</u>	<u>219,059</u>	<u>170,275</u>



**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

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

**3. OTHER TRADING ACTIVITIES**

	31.3.23	31.3.22
	£	£
Fundraising events	4,409	84
Merchandise and other income	4,434	4,098
Membership income	75,189	53,080
Spot purchasing subscriptions	103,079	102,995
Employer NI allowance	<u>5,000</u>	<u>4,000</u>
	<u>192,111</u>	<u>164,257</u>

Fundraising activities raised an amount of £4,409 (2022: £84) during the year. The costs associated with fundraising income are included within direct charitable expenditure.

**4. INVESTMENT INCOME**

	31.3.23	31.3.22
	£	£
Interest on UK cash deposits	<u>2,706</u>	<u>81</u>

**5. OTHER INCOME**

	31.3.23	31.3.22
	£	£
DBS checks	423	470
Furlough claims (CJRS)	-	2,069
Other related grants (COVID)	<u>-</u>	<u>73,441</u>
	<u>423</u>	<u>75,980</u>

**6. RAISING FUNDS**

**Other trading activities**

	31.3.23	31.3.22
	£	£
Purchases	<u>475</u>	<u>631</u>

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

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

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 8) £	Totals £
Direct charitable expenditure	<u>485,407</u>	<u>71,802</u>	<u>557,209</u>

**8. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Direct charitable expenditure	<u>186</u>	<u>71,616</u>	<u>71,802</u>

**9. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	26,292	32,846
Deficit on disposal of fixed assets	<u>24,445</u>	<u>430</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

During the year £227 (2022: £241) was paid to 3 trustees (2022: 1) for travel expenses.

**11. STAFF COSTS**

	31.3.23	31.3.22
	£	£
Wages and salaries	315,471	237,049
Social security costs	24,661	17,508
Other pension costs	<u>8,319</u>	<u>6,434</u>
	<u>348,451</u>	<u>260,991</u>

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Volunteer co-ordinators	3	4
Office and administrative staff	5	4
Farm workers	<u>6</u>	<u>6</u>
	<u>14</u>	<u>14</u>

No employees received emoluments in excess of £60,000.

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

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

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	5,964	164,311	170,275
Other trading activities	164,257	-	164,257
Investment income	81	-	81
Other income	<u>2,539</u>	<u>73,441</u>	<u>75,980</u>
<b>Total</b>	<u>172,841</u>	<u>237,752</u>	<u>410,593</u>
<b>EXPENDITURE ON</b>			
Raising funds	631	-	631
<b>Charitable activities</b>			
Direct charitable expenditure	204,097	209,426	413,523
Other	<u>241</u>	<u>-</u>	<u>241</u>
<b>Total</b>	<u>204,969</u>	<u>209,426</u>	<u>414,395</u>
<b>NET INCOME/(EXPENDITURE)</b>	(32,128)	28,326	(3,802)
<b>Transfers between funds</b>	<u>8,371</u>	<u>(8,371)</u>	<u>-</u>
<b>Net movement in funds</b>	(23,757)	19,955	(3,802)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>378,862</u>	<u>185,799</u>	<u>564,661</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>355,105</u>	<u>205,754</u>	<u>560,859</u>

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

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

**13. FEES FOR THE EXAMINATION OF THE ACCOUNTS**

	31.3.23	31.3.22
	£	£
Independent examiners fees	<u>3,505</u>	<u>2,520</u>

**14. TANGIBLE FIXED ASSETS**

	Leasehold improvements £	Plant and vehicles £	Fixtures and fittings £	Office equipment £	Totals £
<b>COST</b>					
At 1 April 2022	201,947	25,285	29,674	47,722	304,628
Additions	63,549	31,034	351	4,831	99,765
Disposals	<u>(27,653)</u>	<u>-</u>	<u>(12,909)</u>	<u>(3,383)</u>	<u>(43,945)</u>
At 31 March 2023	<u>237,843</u>	<u>56,319</u>	<u>17,116</u>	<u>49,170</u>	<u>360,448</u>
<b>DEPRECIATION</b>					
At 1 April 2022	77,343	8,446	13,818	36,393	136,000
Charge for year	16,239	5,533	1,548	2,972	26,292
Eliminated on disposal	<u>(6,476)</u>	<u>-</u>	<u>(3,228)</u>	<u>(2,205)</u>	<u>(11,909)</u>
At 31 March 2023	<u>87,106</u>	<u>13,979</u>	<u>12,138</u>	<u>37,160</u>	<u>150,383</u>
<b>NET BOOK VALUE</b>					
At 31 March 2023	<u>150,737</u>	<u>42,340</u>	<u>4,978</u>	<u>12,010</u>	<u>210,065</u>
At 31 March 2022	<u>124,604</u>	<u>16,839</u>	<u>15,856</u>	<u>11,329</u>	<u>168,628</u>

**15. STOCKS**

	31.3.23	31.3.22
	£	£
Stocks	<u>4,250</u>	<u>4,500</u>

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

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

**16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Trade debtors	8,830	7,395
VAT	-	3,818
Accrued income	-	7,520
Prepayments	<u>10,876</u>	<u>1,840</u>
	<u>19,706</u>	<u>20,573</u>

**17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Trade creditors	883	398
VAT	176	-
Other creditors	11,621	-
Accrued expenses	<u>13,219</u>	<u>11,872</u>
	<u>25,899</u>	<u>12,270</u>

**18. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
<b>Unrestricted funds</b>				
Unrestricted funds	355,106	(163,566)	1,256	192,796
<b>Restricted funds</b>				
Restricted funds	205,753	19,954	(1,256)	224,451
	<u>560,859</u>	<u>(143,612)</u>	<u>-</u>	<u>417,247</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
Unrestricted funds	198,325	(361,891)	(163,566)
<b>Restricted funds</b>			
Restricted funds	215,974	(196,020)	19,954
	<u>414,299</u>	<u>(557,911)</u>	<u>(143,612)</u>

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

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

**18. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
Unrestricted funds	378,862	(32,127)	8,371	355,106
<b>Restricted funds</b>				
Restricted funds	185,799	28,325	(8,371)	205,753
	-----	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>564,661</u>	<u>(3,802)</u>	<u>-</u>	<u>560,859</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted funds	172,841	(204,968)	(32,127)
<b>Restricted funds</b>			
Restricted funds	237,752	(209,427)	28,325
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>410,593</u>	<u>(414,395)</u>	<u>(3,802)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
Unrestricted funds	378,862	(195,693)	9,627	192,796
<b>Restricted funds</b>				
Restricted funds	185,799	48,279	(9,627)	224,451
	-----	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>564,661</u>	<u>(147,414)</u>	<u>-</u>	<u>417,247</u>

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

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

**18. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted funds	371,166	(566,859)	(195,693)
<b>Restricted funds</b>			
Restricted funds	453,726	(405,447)	48,279
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u><u>824,892</u></u>	<u><u>(972,306)</u></u>	<u><u>(147,414)</u></u>

**19. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

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

	31.3.23	31.3.22
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations and gifts	3,085	3,563
Grants receivable	<u>215,974</u>	<u>166,712</u>
	219,059	170,275
<b>Other trading activities</b>		
Fundraising events	4,409	84
Merchandise and other income	4,434	4,098
Membership income	75,189	53,080
Spot purchasing subscriptions	103,079	102,995
Employer NI allowance	<u>5,000</u>	<u>4,000</u>
	192,111	164,257
<b>Investment income</b>		
Interest on UK cash deposits	2,706	81
<b>Other income</b>		
DBS checks	423	470
Furlough claims (CJRS)	-	2,069
Other related grants (COVID)	<u>-</u>	<u>73,441</u>
	<u>423</u>	<u>75,980</u>
<b>Total incoming resources</b>	414,299	410,593
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Fundraising costs	475	631
<b>Charitable activities</b>		
Wages	315,471	237,049
Employer NI	24,661	17,508
Employer pension contributions	8,319	6,434
Rent and rates	32,871	26,571
Insurance	4,015	2,767
Light and heat	4,870	4,744
Telephone	3,432	3,965
Carried forward	393,639	299,038

This page does not form part of the statutory financial statements



**SUFFOLK BEFRIENDING SCHEME FOR PEOPLE  
WITH LEARNING DISABILITIES**

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

	31.3.23	31.3.22
	£	£
<b>Charitable activities</b>		
Brought forward	393,639	299,038
Office stationery, postage and software	5,796	8,484
Advertising and marketing	3,000	8,032
Staff/volunteer travelling and expenses	9,704	7,996
Internal staff training	1,810	93
Repairs and renewals	34,777	2,473
Beneficiary costs	23,290	25,086
Computer expenses	4,992	5,049
Assington farm animal costs	4,874	4,183
Mini bus running costs	<u>3,525</u>	<u>2,608</u>
	485,407	363,042
<b>Other</b>		
Trustees' expenses	227	241
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	186	190
<b>Governance costs</b>		
Sundry expenses	13,072	7,885
Accountancy fees	3,505	2,520
Professional fees	530	3,113
Subscriptions	3,771	3,497
Depreciation - leasehold improvements	16,239	20,194
Depreciation - fixtures and fittings	10,054	12,652
Loss on disposal of assets	<u>24,445</u>	<u>430</u>
	<u>71,616</u>	<u>50,291</u>
Total resources expended	<u>557,911</u>	<u>414,395</u>
<b>Net expenditure</b>	<u>(143,612)</u>	<u>(3,802)</u>