REGISTERED COMPANY NUMBER: 07964782 (England and Wales)
REGISTERED CHARITY NUMBER: 1146717

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 December 2025

for

BEFRIENDERS WORLDWIDE

Nagler Simmons
Chartered Accountants
5 Beaumont Gate
Shenley Hill
Radlett
WD7 7AR

BEFRIENDERS WORLDWIDE

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FOR THE YEAR ENDED 31 DECEMBER 2025

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Report of the Trustees
FOR THE YEAR ENDED 31 DECEMBER 2025

The Board of Befrienders Worldwide (BW) submits its annual report and financial statements for the year ended 31 December 2025.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The mission of the charity is to improve the emotional and mental health of people who are experiencing feelings of distress and despair and to reduce the incidences of suicide.

General activities

Our general activities continued to encourage worldwide establishment and development of centres which specialise in our work: developing and providing education and training tools and services; identifying best practices and supporting and promoting the application of these practices by the centres; developing technological platforms for communication and improved service delivery by the centres; encouraging and promoting applicable research; establishing partnerships with other relationship organisations; and developing material for public awareness campaigns.

Seafarers

BW is now focused on expanding our services to offer emotional support to seafarers around the world. This takes the form of a partnership between BW and members who are specifically selected as having the experience and skill to respond to contacts from seafarers. Seafarers can access the services of these members through direct links provided within the BW website.

We are very grateful to the Seafarers Charity for the and advice and support they are providing for the development of our service to Seafarers.

Benefit to individuals

The majority of our centres are available around the clock every day of the year, to receive calls and other contacts from people who are in emotional distress and may be contemplating suicide. There is no charge for the service which is provided mainly by volunteers who receive specific ongoing training. Often our centres are the only lifeline (literally) for people in distress.

Public benefit

In shaping the activities for this financial year, the Trustees have considered the Charity Commission's guidance on public benefit. Both the charity and our centres are very active in their countries in promoting awareness and addressing the stigma of mental health issues.

FINANCIAL REVIEW

Financial position

The results of the charity for the year ended 31 December 2025 are set out in the attached financial statements. A deficit of £10,067 (2024: £15,209) was deducted from the general fund.

FINANCIAL REVIEW

Reserves policy

The charity's reserves at the year end were £72,269 (2024: £86,413). The Board of Trustees are of the opinion that reserves should be at least at a level to ensure the charity can run efficiently and meet the needs of the membership and sustain its development. It is Befrienders Worldwide's objective to maintain the accumulated reserves to cover its annual operating cost as a minimum.

In addition to the above reserves, unrestricted, designated funds of £2,908 (2024: £2,908) are set aside for the "Twinning Project" which encourages centres in different countries to work together and exchange best practice. In addition, cash and readily available funds are maintained at a level to at least meet all current liabilities at any given time.

During the year, restricted designated funds of £27,500 were received from The Seafarers' Charity. The funds support the provision of emotional support to seafarers in distress or experiencing suicidal thoughts through a global network of trained volunteers.

A further £1,141 (2024: £1,321) was held in a restricted fund following a donation by Lifelink Samaritans for the specific purpose of funding membership subscriptions for Samaritans of Wellington Inc. over a 5-year period.

Going concern

The Board confirms that it has a reasonable expectation that Befrienders Worldwide has adequate resources to continue in operational existence for the foreseeable future and has assets to fulfil all obligations. For this reason, it continues to adopt the going concern basis in preparing these financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Befrienders Worldwide Limited is a body incorporated under the Companies Act 2006 as a company limited by guarantee and not having a share capital. The governing documents are the Memorandum and Articles of Association as approved by the members. It is also registered as a charity with the Charity Commission.

Recruitment and appointment of new trustees

Members of the Board of Trustees are elected for a term of three years, renewable on agreement of the Trustee and the Board. Vacancies for new trustees are identified by the Board taking into consideration the balance of skills required and to reflect the international, multicultural nature of the charity. Candidates are interviewed by a panel of the Board and the appointments are approved at a Board meeting. Upon appointment trustees are required to complete a register of interests and are given a Trustee Handbook that includes the Memorandum and Articles of Association. There is also a formal induction process, and trustees may undertake relevant training where appropriate.

All trustees are non-executive and work for Befrienders Worldwide in a voluntary capacity.

Organisational structure

Befrienders Worldwide is governed by a Board of Trustees, which comprises the Chair, Deputy Chair, Treasurer and a minimum of two other board members.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Decision making

The Board of Trustees is responsible for the overall governance and strategic direction of Befrienders Worldwide. They meet regularly during the year to consider, determine and review strategy and policy.

Key risks and uncertainties

The Board assesses the risks to which Befrienders is exposed and the mitigation plans in place in order to minimise potential risk.

Risks reviewed cover four key areas :

Governance
Covers all aspects of trustee activities, strategy, charitable purpose/public benefit and the Memorandum and Articles of Association.

Operational Activities
Covers delivery of Befrienders' core activities, day to day operations, health & safety and HR activities.

Finance
Covers all aspects of financial risk.

External environment changes and development
Covers competitor activities, changes in operating environment and changes within Befrienders' stakeholder groups.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07964782 (England and Wales)

Registered Charity number
1146717

Registered office
5 Beaumont Gate
Shenley Hill
Radlett
WD7 7AR

Report of the Trustees
FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees
The trustees serving during the year were as follows:

N G Hawkins - Chair
D A Brodtman - Deputy Chair (resigned 31 March 2026)
M L Taylor - Treasurer
O F Monteiro
M L Galliano
M M Mulindi (resigned 21 July 2025)
C M Paranavithana (resigned 21 July 2025)
P Skruibis
P Yoskittiphat (resigned 21 July 2025)
N Sood
L Zeinoun (resigned 21 July 2025)
H Fonseka

The following appointments were made after the year end and before the date of this report:

H M Barker (appointed 13 July 2026)
J S C Ting (appointed 13 July 2026)

Independent Examiner
R S Harris FCCA
Nagler Simmons
Chartered Accountants
5 Beaumont Gate
Shenley Hill
Radlett
WD7 7AR

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 28 September 2026 and signed on its behalf by:

M L Taylor - Treasurer - Trustee

Independent Examiner's Report to the Trustees of Befrienders Worldwide

Independent examiner's report to the trustees of Befrienders Worldwide ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

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 Report to the Trustees of Befrienders Worldwide

Independent examiner's statement

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.

R S Harris FCCA

Nagler Simmons
Chartered Accountants
5 Beaumont Gate
Shenley Hill
Radlett
WD7 7AR

Date: 30 September 2026

BEFRIENDERS WORLDWIDE

Statement of Financial Activities
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	8,053	23,500	31,553	25,465
Charitable activities					
Membership fees		6,175	-	6,175	-
Other trading activities	3	2,566	-	2,566	25,796
Total		16,794	23,500	40,294	51,261
EXPENDITURE ON					
Raising funds					
Other trading activities		399	10,136	10,535	10,301
		399	10,136	10,535	10,301
Charitable activities	4				
Grants to institutions		-	-	-	7,000
Membership fees		-	180	180	-
Charity operations		15,657	987	16,644	28,387
Other		14,882	8,120	23,002	20,782
Total		30,938	19,423	50,361	66,470
NET INCOME/(EXPENDITURE)		(14,144)	4,077	(10,067)	(15,209)
RECONCILIATION OF FUNDS					
Total funds brought forward		89,321	1,321	90,642	105,851
TOTAL FUNDS CARRIED FORWARD		75,177	5,398	80,575	90,642

The notes form part of these financial statements

Balance Sheet
31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
CURRENT ASSETS					
Debtors	12	932	-	932	833
Cash at bank		77,125	8,731	85,856	95,027
		78,057	8,731	86,788	95,860
CREDITORS					
Amounts falling due within one year	13	(2,880)	(3,333)	(6,213)	(5,218)
NET CURRENT ASSETS		75,177	5,398	80,575	90,642
TOTAL ASSETS LESS CURRENT LIABILITIES		75,177	5,398	80,575	90,642
NET ASSETS		75,177	5,398	80,575	90,642
FUNDS	14				
Unrestricted funds				75,177	89,321
Restricted funds				5,398	1,321
TOTAL FUNDS				80,575	90,642

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 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

continued...

Balance Sheet - continued
31 DECEMBER 2025

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 28 September 2026 and were signed on its behalf by:

M L Taylor - Treasurer - Trustee

N G Hawkins - Chair - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public 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)', the Charities Act 2011, 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.

The presentation currency of the financial statements is Pound Sterling (£).

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.

Going Concern

The trustees have assessed whether the use of the going concern basis is appropriate and have also considered possible other events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Legal Status

The charity is incorporated as a company limited by guarantee, incorporated in England and Wales, and is registered with the Charity Commission. The registered office address, company and charity registration numbers can be found in the Report of the Trustees. The members of the company have undertaken to contribute up to their guarantee of £1 each towards the liabilities of the company, in the event that it is wound up whilst they are, or within one year of being members.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

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

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1. ACCOUNTING POLICIES - continued

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

Designated funds are funds set aside by the trustees out of unrestricted general funds for specific future purposes in accordance with the development plans of the organisation and to enable the completion of existing projects.

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.

Cash and cash equivalents comprise of cash at bank and in hand and interest bearing deposits.

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

Foreign currencies
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

2. DONATIONS AND LEGACIES

	31.12.25	31.12.24
	£	£
Grants	27,500	-
Donations	4,053	25,465
	31,553	25,465

continued...

3. OTHER TRADING ACTIVITIES

	31.12.25	31.12.24
	£	£
Project management	2,566	25,796

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)
	£
Membership fees	180
Charity operations	16,644
	16,824

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.12.25	31.12.24
	£	£
Insurance	343	446
IT Software & Consumables	8,573	12,074
Subscriptions	423	597
Foreign exchange losses	4,152	(734)
Staff training	2,400	6,124
Travel and subsistence	753	8,197
Conference costs	-	1,683
Membership fees	180	-
	16,824	28,387

continued...

6. GRANTS PAYABLE

	31.12.25	31.12.24
	£	£
Grants to institutions	-	7,000

The total grants paid to institutions during the year was as follows:

	31.12.25	31.12.24
	£	£
Sri Lanka Sumithrayo	-	7,000

7. SUPPORT COSTS

	Management	Finance	Other	Governance costs	Totals
	£	£	£	£	£
Other resources expended	896	592	20,134	1,380	23,002

Support costs, included in the above, are as follows:

	31.12.25 Other resources expended	31.12.24 Total activities
	£	£
Sundries	205	34
IT software and consumables	691	624
Bank charges	592	804
Consultancy	20,134	18,000
Accountancy and independent examination	1,380	1,320
	23,002	20,782

continued...

8. NET INCOME/(EXPENDITURE)

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

	31.12.25	31.12.24
	£	£
Accountancy and bookkeeping	1,380	1,320

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses during the year ended 31 December 2025. Trustees' expenses during the year ended 31 December 2024 are detailed in note 15.

10. STAFF COSTS

There charity had no employees and incurred no staff costs during either the current or the previous year.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	25,465	-	25,465
Other trading activities	25,796	-	25,796
Total	51,261	-	51,261
EXPENDITURE ON			
Raising funds			
Other trading activities	10,301	-	10,301
	10,301	-	10,301
Charitable activities			
Grants to institutions	7,000	-	7,000
Charity operations	28,387	-	28,387

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Other	20,782	-	20,782
Total	66,470	-	66,470
NET INCOME/(EXPENDITURE)	(15,209)	-	(15,209)
RECONCILIATION OF FUNDS			
Total funds brought forward	104,530	1,321	105,851
TOTAL FUNDS CARRIED FORWARD	89,321	1,321	90,642

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Prepayments and accrued income	932	833

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade creditors	4,833	3,897
Accruals and deferred income	1,380	1,321
	6,213	5,218

continued...

14. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	86,413	(14,144)	72,269
Twinning Project	2,908	-	2,908
	89,321	(14,144)	75,177
Restricted funds			
Lifelink Samaritans	1,321	(180)	1,141
Seafarers	-	4,257	4,257
	1,321	4,077	5,398
TOTAL FUNDS	90,642	(10,067)	80,575

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,794	(30,938)	(14,144)
Restricted funds			
Lifelink Samaritans	-	(180)	(180)
Seafarers	23,500	(19,243)	4,257
	23,500	(19,423)	4,077
TOTAL FUNDS	40,294	(50,361)	(10,067)

continued...

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds	104,530	(15,209)	89,321
Restricted funds			
Lifelink Samaritans	1,321	-	1,321
TOTAL FUNDS	105,851	(15,209)	90,642

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds	51,261	(66,470)	(15,209)
TOTAL FUNDS	51,261	(66,470)	(15,209)

Restricted and unrestricted funds are explained as follows:

Lifelink Samaritans - Restricted funds donated by Lifelink Samaritans Tasmania Inc, in order to help fund membership subscriptions to Befrienders Worldwide by Samaritans of Wellington Inc over a five year period.

Seafarers - A restricted grant from The Seafarers' Charity to provide emotional support to seafarers in distress or feeling suicidal.

Twinning Project - Unrestricted funds set aside for the Twinning Project to encourage centres in different countries to work together and exchange best practice.

continued...

15. RELATED PARTY DISCLOSURES

There were no related party transactions during the year ended 31 December 2025.

During the year ended 31 December 2024 expenses totalling £9,880 were reimbursed to, or paid on behalf of, trustees in respect of travel, hotel accommodation, conference registration fees and hospitality incurred in connection with their attendance, as volunteers, at a worldwide conference in Sri Lanka.

The Charity's Articles of Association prohibit any direct or indirect payment to trustees, other than reasonable and proper out-of-pocket expenses incurred in their capacity as volunteers. The expenses incurred during the period ended 31 December 2024 were in accordance with this policy and comprised flights and hotel accommodation of £8,197 and registration fees, including hospitality, of £1,683.

In addition, during the previous accounting period, the Charity received a donation of £10,000 from a trustee who requested that their name not be disclosed in these accounts. The trustee's name has been withheld in accordance with their request for anonymity, on the grounds of personal safety and confidentiality.