

EACHOTHER

England & Wales · Charity number 1167370

Details

Other names	RIGHTSINFO, RI
Status	Registered
Legal form	CIO
Registered	2016-05-26
Register	View on the Charity Commission register

Contact

Address	Deptford Town Hall New Cross Road Goldsmiths University London
Phone	02076974019
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Activities

Objects: THE OBJECTS OF THE CIO ARE, FOR THE BENEFIT OF THE PUBLIC:(1) TO PROMOTE HUMAN RIGHTS (AS SET OUT IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS AND SUBSEQUENT UNITED NATIONS CONVENTIONS AND DECLARATIONS; THE EUROPEAN CONVENTION ON HUMAN RIGHTS; THE HUMAN RIGHTS ACT 1998; AND THE EQUALITY ACT 2010, AS THE SAME MAY FROM TIME BE AMENDED, RE-ENACTED OR REPLACED) IN PARTICULAR (BUT WITHOUT LIMITATION) BY MEANS OF:(A) RAISING AWARENESS OF HUMAN RIGHTS ISSUES, INCLUDING EXPLAINING DOMESTIC AND INTERNATIONAL HUMAN RIGHTS LAWS TO THE PUBLIC;(B) PROMOTING PUBLIC SUPPORT FOR HUMAN RIGHTS; AND(2) TO ADVANCE EDUCATION ON THE SUBJECT OF HUMAN RIGHTS IN PARTICULAR (BUT WITHOUT LIMITATION) BY RESEARCHING HUMAN RIGHTS AND MAKING THE RESULTS OF SUCH RESEARCH AVAILABLE TO THE PUBLIC.

Activities: EachOther builds knowledge of and support for human rights in the UK by producing engaging, accessible and beautifully presented online human rights content.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	-	-	-	-
2023-12-31	£85,124	£142,740	-	-
2022-12-31	£291,154	£327,037	-	-
2021-12-31	£198,875	£293,856	-	-
2020-12-31	£505,954	£337,657	£206,864	6
2019-12-31	£313,994	£373,055	-	-

Trustees

Name	Role	Appointed
ADAM WAGNER	Chair	2018-03-01
Clare Rebecca Sinead Robertson		2022-07-19
Eilidh Turnbull		2022-07-19
Haseeb Akram		2021-09-23
Lena Bheeroo		2020-11-11
Prof Dimitrios Giannouloupoulos		2022-07-19

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England & Wales - Charity number 1167370

Accounts

EACHOTHER

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31st DECEMBER 2023

CHARITY REGISTRATION NO: 1167370

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REFERENCE AND ADMINISTRATIVE INFORMATION

Registered Charity Number

1167370

Principal Office

Deptford Town Hall, Goldsmiths
New Cross Rd, London
SE14 6NW

Trustees

Adam Wagner (Chair)
Haseeb Akram (Treasurer)
Eilidh Turnbull
Lena Bheeroo
Clare Robertson
Dimitrios Giannouloupoulos

Independent Examiner

Simon Goodridge FCA
Knox Cropper LLP
65 Leadenhall Street
London
EC3A 2AD

Bank

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

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Trustees' Report for the year ended 31 December 2023

OBJECTIVES AND ACTIVITIES

Charitable objects

EachOther's charitable objects are, for the benefit of the public:

- To promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations; the European Convention on Human Rights; the Human Rights Act 1998; and the Equality Act 2010, as the same may from time to time be amended re-enacted or replaced) in particular (but without limitation) by means of:
 - Raising awareness of human rights issues, including explaining domestic and international human rights laws to the public
 - Promoting public support for human rights
- To advance education on the subject of human rights in particular (but without limitation) by researching human rights and making the results of such research available to the public.

Progress towards realising those objects

Throughout 2023, EachOther used original storytelling to educate, inform and highlight human rights issues across the UK. During this year EachOther built relationships with several organisations, grass roots movements as well as launched a new human rights storytelling programme for students at Goldsmiths University, London.

Throughout 2023, EachOther has continued to commission marginalised and underrepresented writers under the 'Inspired Source' series - publishing on average one story a month.

ACHIEVEMENTS AND PERFORMANCE

Summary of main achievements

Amidst a turbulent time for the world generally and human rights in particular, EachOther has been dedicated to covering the human rights issues that affected people in the UK in 2023. During this time, EachOther reported on threats to withdraw from the ECHR, the controversial Rwanda policy among other human rights issues facing communities across the UK.

In September, EachOther launched a human rights storytelling programme for students at Goldsmiths University, London. This new agreement for 2023-2024 has led to Goldsmiths students contributing to our work – which uses storytelling, filmmaking, and independent journalism to put the human into human rights.

As a result of the partnership, students have gained valuable experience, on the ground training as well as the opportunity to work with us on high-profile, national campaigns leading into 2024.

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Trustees' Report for the year ended 31 December 2023

The current funding climate for small human rights charities, amid a worsening cost of living crisis, remains extremely challenging. Teaming up with a strategic partner, in Goldsmiths, with its wealth of experience and expertise, offers EachOther the stability it needs to keep making a difference in the period ahead.

FINANCIAL REVIEW

In October 2022, the board discussed two cash flow scenarios that were circulated (one more optimistic and one more pessimistic in terms of fundraising), as at 31st August 2022, running to end-December 2023. Both Plan A and Plan B involved giving all staff employed by the charity a pay-rise to match rampant inflation from 1 January 2023, namely a rise of 10% for all UK-based staff and 8% for staff based in Morocco (where CPIH is currently slightly lower). Trustees supported this approach, valuing existing staff and enabling them to get through the well-documented cost-of-living crisis.

In January 2023, Option C was adopted and a consultation period for redundancy began. Other aspects for EachOther to consider were the office in London, our HR service provider and a series of software subscriptions.

The consultation period was carried out in accordance with advice and support from BrightHR. Once the consultation period had ended, staff were given notice of redundancy, in line with the notice specified in their contracts of employment. Staff departed in February 2023, bar Chief Executive Andy Hull, Editor Emma Guy, and a freelance bookkeeper. Chief Executive Andy Hull departed in June 2023 and Editor Emma Guy stayed on and remains the primary contact for the charity to date.

Questions of Legacy were explored, as to whether some or all of EachOther's work could be embedded in a university or merged with another charity, as one example. Since starting the storytellers programme, the charity has now taken a free office space at Goldsmiths University, where it is officially based.

Reserves policy and position

EachOther has a reserves policy of retaining three months of minimum running costs, plus full shut-down costs. Following the downsizing of the charity in 2023 EachOther satisfies this policy.

Going concern

Moving into 2025, the charity will need to diversify income in order to represent a going concern. Fundraising initiatives and successful grant applications in 2024, are a positive indication of the continuation of the charity's efforts into 2025.

Despite efforts, negotiation for multi-year funding for the storytellers programme with Goldsmiths University was unsuccessful due to cuts in funding at the university - reflecting challenges in the education sector more widely.

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Trustees' Report for the year ended 31 December 2023

In 2024, EachOther launched a high-profile, national human rights campaign in partnership with LUSH, a major ethical, high-street retailer. Alongside the campaign, EachOther also launched a crowdfunding campaign, which provided the charity with essential funds to plug the gap in funding.

Throughout 2023 and 2024 the charity has significantly reduced its base costs, large overheads, and monthly operational costs. EachOther staff are currently working with trustees to explore diversifying revenue streams and exploring opportunities to generate more earned income, at a time when charitable funding has been challenging.

Due to a harshening landscape in charitable funding, it is of the Trustees' opinion that the ability to successfully fulfil obligations into 2026 will depend on successful funding and grant applications, which we are yet to receive the outcome of. As of January 2025, EachOther has several active funding applications for core funding, to support our editorial team. Like many charities in the sector, we hope to secure funding through these active streams in order to continue EachOthers' vital work beyond 2025.

As of January 2025, EachOther has sufficient funds and secured income to continue at a reduced level of activity to September 2025. The Trustees are closely monitoring the financial position of the EachOther whilst awaiting the outcome of the current grant applications.

The current grant applications are to either previous funders of the charity or organisations where there is another existing relationship, but the outcome is uncertain.

The Trustees have concluded that the charity is a going concern but there is material uncertainty over its future funding as set out above.

Financial effect of significant events

In June 2023, EachOther entered into a partnership with Goldsmiths University, London. As outlined in the statement of intent, EachOther has and will remain an independent charity while being hosted by the institution.

As a result of this new ground-breaking partnership and EachOther's re-shaping, the charity has been able to significantly reduce its cost base. EachOther was able to exit contracts with large overheads, including its office at Resource for London, and move into a free office space at Goldsmiths university.

Fundraising and Funding

EachOther had three main streams of funding in 2023, receiving income during the year broken down as follows:

- Donations: £678
- Grants and charitable trusts: £83,550
- Earned income: £10,000

EachOther

Trustees' Report for the year ended 31 December 2023

Main funding sources:

EachOther's main individual funding sources (of £3,500 and over) in 2023 were:

Barrow Cadbury Trust: £37,000

JRCT: £25,000

Goldsmiths University: £10,000

GOVERNANCE, STRUCTURE AND MANAGEMENT

Governing document

EachOther's governing document is its constitution which – originally under the name RightsInfo – was drafted, signed and registered with the Charity Commission in 2016 and subsequently amended in 2019 when the organisation's name was changed to EachOther.

Charity constitution

EachOther is a Charitable Incorporated Organisation (CIO). Its charity number is: 1167370.

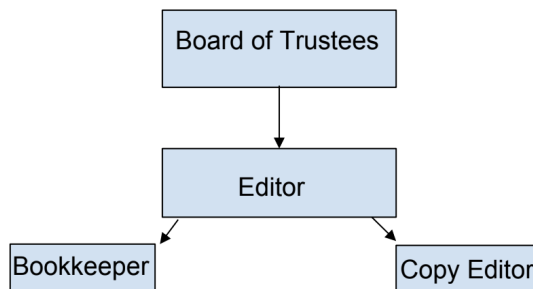
Retention, resignation and recruitment of trustees

Six existing trustees remained on EachOther's board throughout 2023:

- Adam Wagner (Chair)
- Haseeb Akram (Treasurer)
- Eilidh Turnbull
- Lena Bheeroo
- Clare Robertson
- Dimitrios Giannouloupoulos

Organisational structure

Heading into 2024, EachOther's core organisational structure is most simply depicted as follows:



EachOther

Trustees' Report for the year ended 31 December 2023

Decision making

Responsibility for decision making in matters related to governance rests with the board of trustees, led by the Chair. Responsibility for decision making in operational matters rests with the Editor in consultation with the board of Trustees. These consultations will take place primarily via quarterly board meetings, and the Editor will be line managed by the Chair.

Key management personnel

The key management of the charity in the first six months of the year were the Trustees and the Chief Executive, Editor and Creative Director. Since July 2023 the key management have been the Trustees and self employed freelancers as required.

Use of volunteers

In 2023, EachOther did engage with a pool of volunteers who took part in the storytellers programme in partnership with Goldsmiths University. The volunteers, who took part, were students from Goldsmiths University. The volunteers had the opportunity to take part in writing and research articles for publication, as well as gain experience of working behind the scenes of a human rights charity.

Risk management

EachOther maintains a Risk Register, identifying relevant risks and associated mitigation measures, which is kept up to date by the Editor and presented for discussion by the board of trustees at their quarterly meetings.

FUTURE PLANS

EachOther hopes to continue to build upon the storytellers programme's success into 2024-2025 as well as continue the good work of the Inspired Source series into 2024-2025, for which it has received a grant of £5,000 from MSN for support.

EachOther will continue to stand up in creative and compelling ways, and will keep this at the heart of their work when considering diversifying income and campaigning into 2025 and beyond.

STATEMENT OF TRUSTEES RESPONSIBILITIES

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

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and

EachOther Trustees' Report for the year ended 31 December 2023

- prepare the accounts on the going concern basis unless it is presumed that the charity will not continue in business.

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

The accounts were approved by the board on 20/01/25 and were signed on its behalf by:

Adam Wagner

Adam Wagner (Jan 20, 2025 13:20 GMT)

Adam Wagner - Chair of Trustees

L Bheeroo

L Bheeroo (Jan 20, 2025 14:10 GMT)

Lena Bheeroo - Trustee

Independent Examiner's Report to the trustees of EachOther

I report to the trustees on my examination of the accounts of EachOther for the year ended 31st December 2023.

Responsibilities and basis of report

As the charity trustees 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 Trust's accounts as required 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

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

- a) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- b) the accounts do not accord with those records; or
- c) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than the 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, other than as disclosed below:

As set out on page 11 of the accounts, the charity does not currently have sufficient funding to continue beyond September 2025. The Trustees have concluded that it remains appropriate to prepare the accounts on a going concern basis, but there is material uncertainty over the outcome of current grant applications, and if insufficient funding is generated the charity will no longer be a going concern.



Simon Goodridge FCA
Knox Cropper LLP
Chartered Accountants
65 Leadenhall Street
London
EC3A 2AD

Date: 20/01/25

EachOther
Statement Of Financial Activities
For The Year Ended 31st December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total £	Unrestricted Funds £	Restricted Funds £	2022 Total £
INCOME AND ENDOWMENTS FROM							
Grants and Donations	2	84,228	-	84,228	276,680	5,000	281,680
Other trading activities		-	-	-	9,474	-	9,474
Bank interest		47	-	47	-	-	-
Other income		849	-	849	-	-	-
TOTAL INCOMING RESOURCES		85,124	-	85,124	286,154	5,000	291,154
EXPENDITURE ON							
Charitable Activities	4	142,740	-	142,740	325,308	1,729	327,037
TOTAL RESOURCES EXPENDED	3	142,740	-	142,740	325,308	1,729	327,037
NET INCOME/(EXPENDITURE)		(57,616)	-	(57,616)	(39,154)	3,271	(35,883)
TRANSFERS BETWEEN FUNDS		3,271	(3,271)	-	-	-	-
NET MOVEMENT IN FUNDS		(54,345)	(3,271)	(57,616)	(39,154)	3,271	(35,883)
Reconciliation of Funds:							
Total Funds brought forward		72,729	3,271	76,000	111,883	-	111,883
Total funds carried forward		£18,384	£-	£18,384	£72,729	£3,271	£76,000

The notes form part of these accounts.

EachOther
Balance Sheet
As At 31st December 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible Fixed Assets	9	5,527	8,036
CURRENT ASSETS			
Debtors	10	3,762	2,582
Cash at Bank and on Deposit		21,069	70,561
		24,831	73,143
LIABILITIES			
Amounts falling due within one year	11	(11,974)	(5,179)
NET CURRENT ASSETS			
		12,857	67,964
NET ASSETS			
	13	£18,384	£76,000
FUNDS			
Restricted Reserve		-	3,271
Unrestricted Funds			
General		18,384	72,729
TOTAL FUNDS	12	£18,384	£76,000

The notes form part of these accounts

The accounts were approved by the Board of Trustees on 20/01/25 and signed on its behalf by:

Adam Wagner

Adam Wagner (Jan 20, 2025 13:20 GMT)

Adam Wagner - Chair of Trustees

L Bheeroo

L Bheeroo (Jan 20, 2025 14:10 GMT)

Lena Bheeroo - Trustee

EachOther
Notes To The Accounts
For The Year Ended 31st December 2023

1. PRINCIPAL ACCOUNTING POLICIES

(a) Basis of Preparation

The accounts of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) second edition '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), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The accounts have been prepared under the historical cost convention.

(b) Going Concern

Due to a harshening landscape in charitable funding, it is of the Trustees' opinion that the ability to successfully fulfil obligations into 2026 will depend on successful funding and grant applications, which we are yet to receive the outcome of. As of January 2025, EachOther has several active funding applications for core funding, to support our editorial team. Like many charities in the sector, we hope to secure funding through these active streams in order to continue EachOthers' vital work beyond 2025.

As of January 2025, EachOther has sufficient funds and secured income to continue at a reduced level of activity to September 2025. The Trustees are closely monitoring the financial position of the EachOther whilst awaiting the outcome of the current grant applications.

The current grant applications are to either previous funders of the charity or organisations where there is another existing relationship, but the outcome is uncertain.

The Trustees have concluded that the charity is a going concern but there is material uncertainty over its future funding as set out above.

(c) Fund Accounting

(I) Unrestricted Funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

(II) Designated Funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the accounts.

(III) Restricted Funds can only be used for particular restricted purposes as specified by the grant giving body or donor.

(d) Income

All income is included in the statement of financial activities when the charity is entitled to the Income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

(I) Voluntary Income is received by way of grants, donation and gifts and is included in full in the Statement of Financial Activities when receivable. Grants receivable are recognised when the Charity becomes unconditionally entitled to the grant.

EachOther
Notes To The Accounts
For The Year Ended 31st December 2023

1. **PRINCIPAL ACCOUNTING POLICIES** (continued)

(e) **Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred.

Expenditure on charitable activities comprises expenditure related to the direct furtherance of the Charity's objectives as well as overheads and governance costs.

Governance costs are those incurred in connection with the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements.

(f) **Tangible Fixed Assets and Depreciation**

Tangible fixed assets costing over £500 (including any incidental expenses of acquisition) are capitalised. Depreciation is provided at rates calculated to write off the cost on a straight-line basis over their expected useful economic life. The rate of depreciation applied to Office Equipment is 20%.

(g) **Foreign Currencies**

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the SOFA.

EachOther
Notes To The Accounts
For The Year Ended 31st December 2023

2. GRANTS AND DONATIONS

	Unrestricted Funds	Restricted Funds	Total 2023	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£	£	£	£
Trusts and Foundations	83,550	-	83,550	275,500	5,000	280,500
Corporate donations	-	-	-	-	-	-
Individuals	678	-	678	1,180	-	1,180
Total	£84,228	£-	£84,228	£276,680	£5,000	£281,680

3. EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total 2023	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£	£	£	£
Charitable activities (see note 4)	142,740	-	142,740	325,308	1,729	327,037
Total	£142,740	£-	£142,740	£325,308	£1,729	£327,037

EachOther
Notes To The Accounts
For The Year Ended 31st December 2023

4. CHARITABLE ACTIVITIES

	2023	2022
	£	£
Expenditure on charitable activities comprised:		
Organisational/ Content	119,803	223,023
Office & Premises	16,780	22,901
IT costs	1,331	24,835
Finance	3,648	6,122
Governance	999	4,570
Partnerships & Earned Income	-	44,058
Marketing & Business Development	-	1,232
Impact & Measurement	-	296
	£142,740	£327,037

The above expenditure has been directly allocated to funds and programmes in accordance with the relevant restrictions.

Expenditure on charitable activities includes Independent Examiner's Fees of £1,200 (2022: Auditor's remuneration £4,400).

5. STAFF COSTS AND NUMBERS

	2023	2022
	£	£
Salaries	71,159	213,066
Employers NIC	8,075	23,508
Pension	861	3,066
Redundancy	10,278	-
	£90,373	£239,640

The charity downsized in the first 6 months of the year and all staff either left or were made redundant. Since July 2023 the Trustees have run the charity with the support of self employed freelancers as needed.

The average number of employees during the first six months of the year was 3 (2022: 6).

No members of staff had emoluments in excess of £60,000 for the year (2022: none).

6. PENSIONS

The charity operates an auto-enrolment pension scheme for staff with NEST which commenced in January 2018.

Pension costs stated in note 5 and charged in the statement of Financial Activities represent the total contributions payable by the charity in the year.

7. TRUSTEES' REMUNERATION AND EXPENSES

The Charity did not pay to its trustees any remuneration during the year (2022: £Nil). These accounts include no costs relating to Trustee expenses (2022: £nil).

EachOther
Notes To The Accounts
For The Year Ended 31st December 2023

8. KEY MANAGEMENT PERSONNEL

The key management personnel of the charity are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any trustee of the entity. The total employee benefits, including employer pension contributions of the key management personnel amounted to £83,536 (2022: £122,825).

9. FIXED ASSETS

	Office Equipment	Total
	£	£
Cost		
As at 1 st January 2023	12,345	12,345
At 31 st December 2023	12,345	12,345
Depreciation		
As at 1 st January 2023	4,309	4,309
Charge during the Year	2,509	2,509
At 31 st December 2023	6,818	6,818
Net Book Value as at 31 st December 2023	£5,527	£5,527
Net Book Value as at 31 st December 2022	£8,036	£8,036

10. DEBTORS

	2023	2022
	£	£
Prepayments and Accrued Income	3,762	1,343
Other debtors	-	1,239
	£3,762	£2,582

11. CREDITORS

	2023	2022
	£	£
Accruals	11,974	5,179
	£11,974	£5,179

EachOther
Notes To The Accounts
For The Year Ended 31st December 2023

12. **MOVEMENTS IN FUNDS**

	1st January 2023	Income	Expenditure	Transfers	31st December 2023
Restricted Funds					
CriSeren	3,271	-	-	(3,271)	-
Sub total	3,271	-	-	(3,271)	-
Unrestricted Funds					
General	72,729	85,124	(142,740)	3,271	18,384
	72,729	85,124	(142,740)	3,271	18,384
TOTAL FUNDS	£76,000	£85,124	£(142,740)	£-	£18,384

Descriptions of the restricted funds in 2022 are as follows:

- The CriSeren Foundation funds were used to purchase fixed assets in the prior year- balance has been transferred to unrestricted as the restriction has now been met.

Comparative information in respect of the preceding period is as follows:

	1st January 2022	Income	Expenditure	Transfers	31st December 2022
Restricted Funds					
CriSeren	-	5,000	(1,729)	-	3,271
Sub total	-	5,000	(1,729)	-	3,271
Unrestricted Funds					
General	111,883	286,154	(325,308)	-	72,729
	111,883	286,154	(325,308)	-	72,729
TOTAL FUNDS	£111,883	£291,154	£(327,037)	£-	£76,000

Descriptions of the restricted funds in 2022 are as follows:

- CriSeren Foundation funded cloud storage for EachOther's video catalogue and information technology to support its design and video work. The funds were used to purchase fixed assets in the year- the expenditure charged against this fund is related to the depreciation of those fixed assets.

EachOther
Notes To The Accounts
For The Year Ended 31st December 2023

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds	Unrestricted Funds	2023 Total
	£	£	£
Fixed Assets	-	5,527	5,527
Current Assets	-	24,831	24,831
Current Liabilities	-	(11,974)	(11,974)
Total	£-	£18,384	£13,384

Comparative information in respect of the preceding period is as follows:

	Restricted Funds	Unrestricted Funds	2022 Total
	£	£	£
Fixed Assets	3,271	4,765	8,036
Current Assets	-	73,143	68,143
Current Liabilities	-	(5,179)	(5,179)
Total	£3,271	£72,729	£76,000

14. RELATED PARTY TRANSACTIONS

There were no other related party transactions in the year.

15. FINANCIAL COMMITMENTS

At the year end, the charity had total commitments under non-cancellable operating leases as follows:

	2023	2022
	£	£
Land & buildings		
Amounts payable:		
Within 1 year	-	7,582
	£-	£7,582

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England & Wales - Charity number 1167370

Accounts

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TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31st DECEMBER 2022

CHARITY REGISTRATION NO: 1167370

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REFERENCE AND ADMINISTRATIVE INFORMATION

Registered Charity Number

1167370

Principal Office

Deptford Town Hall, Goldsmiths
New Cross Rd, London
SE14 6NW

Trustees

Adam Wagner (Chair)
Haseeb Akram (Treasurer)
Eilidh Turnbull (appointed 19 July 2022)
Lena Bheeroo
Clare Robertson (appointed 19 July 2022)
Dimitrios Giannouloupoulos (appointed 19 July 2022)

Independent Auditor

Knox Cropper LLP
65 Leadenhall Street
London
EC3A 2AD

Bank

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

EachOther

Trustees' Report for the year ended 31 December 2022

OBJECTIVES AND ACTIVITIES

Charitable objects

EachOther's charitable objects are, for the benefit of the public:

- To promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations; the European Convention on Human Rights; the Human Rights Act 1998; and the Equality Act 2010, as the same may from time to time be amended re-enacted or replaced) in particular (but without limitation) by means of:
 - Raising awareness of human rights issues, including explaining domestic and international human rights laws to the public
 - Promoting public support for human rights
- To advance education on the subject of human rights in particular (but without limitation) by researching human rights and making the results of such research available to the public.

Progress towards realising those objects

Throughout 2022, EachOther used original storytelling to educate, inform and highlight human rights issues across the UK. During this year EachOther built relationships with several organisations, grass roots movements as well as charities and communities. During this year there was focus on reporting original content and by serving the public by covering inquiries and developing human rights related policies. As a result of quality reporting, EachOther's stories were later picked up by the Human Rights Joint Committee, The BBC and The Guardian.

ACHIEVEMENTS AND PERFORMANCE

Summary of main achievements

Amidst a turbulent landscape of British politics and human rights policy, EachOther proved that it was more dedicated than ever to covering the human rights issues that affected people in the UK, in 2022. As a result, the editorial team published 232 articles, almost 20% more than in 2021. During this time, our team reported on the proposal of the Bill of rights, threats to withdraw from the ECHR and the government's controversial Rwanda policy.

In January 2022, we released the film: Stories of Genocide: Lessons for Today. The film was met with support and accolades from the Holocaust Memorial Day Trust, the Imperial War Museum, Just Fair, the British Institute of Human Rights and the survivors we interviewed.

In regards to staffing, in January 2022 Emma Guy was hired as permanent Editor for EachOther, Rhys Norman Video Editor left to pursue a new opportunity as did acting interim editor Hannah Shewan Stevens.

EachOther Trustees' Report for the year ended 31 December 2022

In the Spring, EachOther recruited three other roles including: a Social Media Coordinator - (A new role) a Journalist and a Video Assistant.

In September, EachOther released its [first podcast episode](#): *No Going Back*, featured an in-depth interview with Peter Hoar, an Emmy-nominated British director of film and television. The podcast episode was made available on ACAST streaming service which enabled listeners to access the episode on Itunes and Spotify, amongst other major audio platforms.

In October, EachOther launched a [Kickstarter crowdfunding campaign](#) which raised the profile of EachOther within the immigration/migration and Asylum sectors. During this time the Editorial team coordinated a month-long campaign to cover the topic of immigration detention, working with survivors to help platform their stories. Whilst the Kickstarter was able to raise 50% of its overall target, the team received overwhelming support from 231 backers from the UK, the US and beyond: raising EachOther's profile internationally.

EachOther also released a new film: *Conversations Around Exclusion*, in which young people talk about their own experiences of school exclusion. Following the release, on 9th November, EachOther took part in a conference with a panel focussing on co-production and one focussing on exclusion and its impact on children's rights. The conference, which was held in collaboration with young people and [Professor Laura Lundy from Queen's University Belfast](#), highlighted the rights of young people in education. Following on from the 2020 release of the award winning film *Excluded*, the 2020 title was an official selection in the Hastings Rocks film festival 2022.

The difference EachOther has made

Overall, EachOther supported one marginalised and underrepresented writer every month, by commissioning their stories. The inspiring and educational stories ranged from writers retelling their experience of fleeing conflict, experiences of immigration detention, exclusion and much more.

As a result, we have created a community of people with lived experience who have encouraged others they know to get in touch with EachOther to share their experience of a human rights related topic.

The quality of commissioning and writing of these stories has led to them being contacted and in some cases having their stories picked up by national outlets including: the BBC as well as our policy reportage being picked up by the Guardian and commended by members of the Human rights Joint Committee and the Council of Europe.

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Trustees' Report for the year ended 31 December 2022

FINANCIAL REVIEW

Fundraising and funding

EachOther had three main streams of funding in 2022, receiving income during the year broken down as follows:

- Donations: £1,180
- Grants: £280,500
- Earned income: £9,400.

The majority of fundraising activity in the year was directed towards securing new and additional grants from domestic and international philanthropic trusts and foundations, with the main success story being from the Joseph Rowntree Charitable Trust. Successful fundraising activity was also undertaken to secure earned income, primarily through commissioned video work.

Main funding sources

EachOther's main individual funding sources (of £3,500 and over) in 2022 were:

Barrow Cadbury Trust: £12,500

Traveller Movement: £2,000

JRCT: £59,000

Criseren: £5,000

Financial position at year-end

In 2021, the charity carried £111,883 forwards into 2022. EachOther's total incoming resources for 2022 was £291,154. The total expenditure on Charitable activities in 2022 was £327,037. Total funds carried forward into 2023 is £76,000.

Reserves policy and position

EachOther has a reserves policy of retaining three months of minimum running costs, plus full shut-down costs. EachOther's carry-forward from 2022 to 2023 satisfies this policy.

Financial effect of significant events

In 2021-2022, the charity observed the philanthropic community tighten its collective belt, with a number of large trusts embarking on lengthy global strategic reviews, pausing new grantmaking in the meantime, as charities in the UK fought for funding post-brexit.

This had a knock-on effect for EachOther in 2022 when we experienced limited success in terms of substantial fundraising from trusts and foundations. With that said, EachOther did receive funding support from Barrow Cadbury Trust and The Joseph Rowntree Charitable Trust.

In October 2022, the board of trustees discussed two cash flow scenarios circulated (one more optimistic and one more pessimistic in terms of fundraising), as at 31st August 2022, running to end-December 2023.

EachOther Trustees' Report for the year ended 31 December 2022

Both Plan A and Plan B involved giving all staff employed by the charity a pay-rise to match rampant inflation from 1 January 2023, namely a rise of 10% for all UK-based staff and 8% for staff based in Morocco (where CPIH was lower at the time). Trustees supported this approach, valuing existing staff and enabling them to get through the well-documented cost-of-living crisis.

In January 2023, Plan B was enacted, which involved a significant reduction in EachOther's cost-base. As a result, EachOther started a consultation process regarding redundancy. The consultation process did not follow a selective process and during the consultation staff were able to ask questions and raise queries throughout. As per the consultation staff had the opportunity to take voluntary redundancy, however, in this case, no staff did.

During the redundancy consultation several partnership opportunities remained in the pipeline including a potential partnership with Goldsmiths University London.

Once the consultation period had ended, staff were given notice of redundancy, in line with the notice specified in their contracts of employment. Staff departed in February 2023, bar Chief Executive Andy Hull, Editor Emma Guy, and a freelance bookkeeper. Chief Executive Andy Hull departed in June 2023 and Editor Emma Guy stayed on and remains the primary contact for the charity to date.

In June 2023, EachOther entered into a partnership with Goldsmiths University London. As outlined in the statement of intent, EachOther will remain an independent charity while being hosted by the institution.

As a result of this new ground-breaking partnership and EachOther's re-shaping, the charity has been able to significantly reduce its cost base. EachOther was able to exit contracts with large overheads, including its office at Resource for London and move into a free office space at Goldsmiths university.

A streamlined EachOther, maintaining rigorous quality assurance, which draws more on the input of students, freelancers and volunteers, would have very low financial overheads. A renewed fundraising drive for it would be bolstered by Goldsmiths' backing. Partnership with an academic institution would also make EachOther eligible for funding from new sources (eg research councils).

For Goldsmiths, coming together with EachOther brings numerous benefits, including providing an established online platform for students and university staff to publish their own insights on human rights, and to help it in training a new generation of human rights lawyers who both understand the law and are able to communicate it clearly and responsibly in public and on social media. This, in turn, would bolster the university's public profile in the human rights field.

Going concern

It is due to new partnerships and fundraising prospects in 2023 that the Trustees are confident that the organisation continues to represent a going concern. The Trustees' confidence is founded by EachOther's ongoing partnership with Goldsmiths university, which will see a negotiation for multi-

EachOther

Trustees' Report for the year ended 31 December 2022

year funding in Spring 2024. This decision has also been made due to EachOther ability to open its channels for funding applications in new sectors, including being included in grant applications by the university.

Since the year end the charity has significantly reduced its base costs and large overheads, reducing staff numbers and exited paid office space in London and Glasgow.

EachOther staff are currently working with trustees to explore diversifying revenue streams and exploring opportunities to generate more earned income, at a time where charitable funding has been challenging.

This confidence is given taking into account the financial position of the charity at the end of 2022 in mind. EachOther's trustees are confident that the organisation continues to represent a going concern and the board looks forward to seeing EachOther explore new opportunities and revenue streams in 2023-2024.

GOVERNANCE, STRUCTURE AND MANAGEMENT

Governing document

EachOther's governing document is its constitution which – originally under the name RightsInfo – was drafted, signed and registered with the Charity Commission in 2016 and subsequently amended in 2019 when the organisation's name was changed to EachOther.

Charity constitution

EachOther is a Charitable Incorporated Organisation (CIO). Its charity number is: 1167370.

Retention, resignation and recruitment of trustees

Six existing trustees remained on EachOther's board throughout 2022:

- Adam Wagner (Chair)
- Haseeb Akram (Treasurer)
- Eilidh Turnbull (appointed 19 July 2022)
- Lena Bheeroo
- Clare Robertson (appointed 19 July 2022)
- Dimitrios Giannouloupoulos (appointed 19 July 2022)

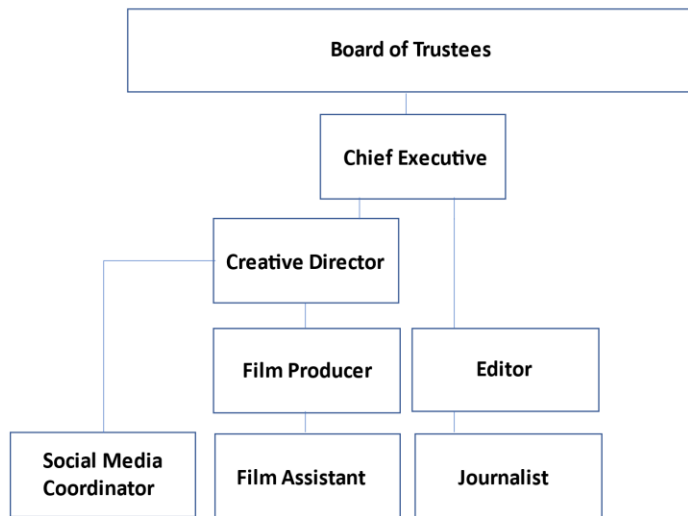
During 2022, there were no resignations from Trustees from EachOther's board. There has been no changes to the board since the end of 2022 to the present day.

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Trustees' Report for the year ended 31 December 2022

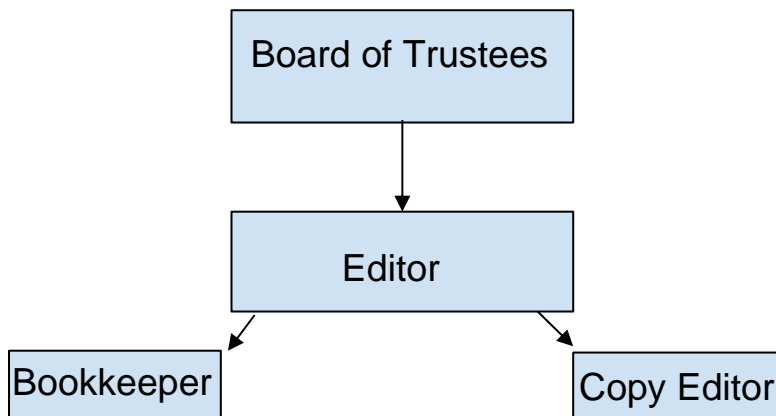
Organisational structure

Heading into 2023, EachOther's core organisational structure is most simply depicted as follows:



Organisational structure to date

Following EachOthers reshaping in early 2023, the charity's core structure is most simply depicted as follows:



Decision making

Responsibility for decision making in matters related to governance rests with the board of trustees, led by the Chair. Responsibility for decision making in operational matters rests with the team of staff, led by the Chief Executive. The Chief Executive is accountable to the board of trustees, primarily via quarterly board meetings, and is line managed by the Chair.

Key management personnel

EachOther

Trustees' Report for the year ended 31 December 2022

EachOther's staff during 2022 included a Senior Management Team of two:

- Andy Hull (Chief Executive)
- Sarah Wishart (Creative Director)

Use of volunteers

In 2022, EachOther did not engage with volunteers but will consider engaging volunteers in 2023 to assist in the generation of web content including newsletters or articles.

Risk management

EachOther maintains a Risk Register, identifying relevant risks and associated mitigation measures, which is kept up to date by the Chief Executive and presented for discussion by the board of trustees at their quarterly meetings.

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Trustees' Report for the year ended 31 December 2022

FUTURE PLANS

As the landscape for charitable funding becomes increasingly difficult post-Brexit, EachOther will look to limit expenditure and make a series of concerted funding applications to charitable trusts and institutions in 2023. This could include the opportunity to partner or be 'hosted' at another organisation or institution in order to provide key financial support for years to come, which was an option that would be explored into 2023.

Following staff redundancies in February 2023, EachOther's core team has changed and is run by three freelance members of staff consisting of, an Editor, a Bookkeeper and a Copy Editor. The details of EachOther's changes and organisational structure can be found on pages 4-7. As EachOther embarks on this next phase of its evolution, it will strive to find the right mix of continuity and change. Staying on is Emma Guy, who for the past year and a half has been EachOther's Editor.

In June 2023, EachOther entered into a partnership with Goldsmiths University London. As outlined in the statement of intent, EachOther will remain an independent charity while being hosted by the institution. Over the years, the charity's biggest impact has been in education. Through this collaboration I'm looking forward to and am confident about redoubling our efforts and effect in this critical area.

A streamlined EachOther, maintaining rigorous quality assurance, which draws more on the input of students, freelancers and volunteers, would have very low financial overheads. A renewed fundraising drive for it would be bolstered by Goldsmiths' backing. Partnership with an academic institution would also make EachOther eligible for funding from new sources (eg research councils). This could help the partnership become cash-generative, over time.

This partnership safeguards the charity's future. It means EachOther will continue to stand up in creative and compelling ways for our rights, when, once again, they are under sustained attack, for example the recent high-profile calls for the UK to leave the European Convention of Human Rights.

In Spring 2024, EachOther will negotiate a renewed agreement with Goldsmiths for 2024-2025 and as part of that agreement will pursue multi-year funding. EachOther has opened its channels for funding applications in new sectors, including being included in grant applications by the university.

EachOther staff are currently working with trustees to explore diversifying revenue streams and exploring opportunities to generate more earned income, at a time where charitable funding has been challenging. The board of trustees is to review these proposals shortly and looks forward to the year ahead. The trustees look forward to seeing EachOther explore new opportunities and revenue streams in 2023-2024, at a time where human rights reportage is vital for the public.

EachOther

Trustees' Report for the year ended 31 December 2022

STATEMENT OF TRUSTEES RESPONSIBILITIES

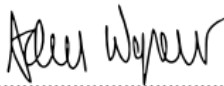
The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those accounts, the trustees are required to:

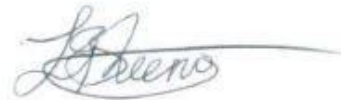
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is presumed that the charity will not continue in business.

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

The accounts were approved by the board on October 2023 and were signed on its behalf by:


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Adam Wagner - Chair of Trustees



Lena Bheeroo - Trustee

Independent Auditor's Report to the trustees of EachOther

Opinion

We have audited the accounts of EachOther (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet and notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The trustees are responsible for the other information.

Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independent Auditor's Report to the trustees of EachOther

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the accounts is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the accounts are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- The Charity is required to comply with charity law and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.
- We gained an understanding of how the charity complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls.
- The audit team, which is experienced in the audit of charities, considered the charity's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that all restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. This included reviewing journal adjustments and unusual transactions.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities . This description forms part of our auditor's report.

Independent Auditor's Report to the trustees of EachOther

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken, so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report or for the opinions we have formed.

Knox Cropper LLP

31 October 2023

Knox Cropper LLP
Statutory Auditor
65 Leadenhall Street
London
EC3A 2AD

Knox Cropper is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

EachOther
Statement Of Financial Activities
For The Year Ended 31st December 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total £	Unrestricted Funds £	Restricted Funds £	2021 Total £
INCOME AND ENDOWMENTS FROM							
Grants and Donations	2	276,680	5,000	281,680	160,541	8,637	169,178
Other trading activities		9,474	-	9,474	29,697	-	29,697
TOTAL INCOMING RESOURCES		286,154	5,000	291,154	190,238	8,637	198,875
EXPENDITURE ON							
Charitable Activities	4	325,308	1,729	327,037	281,556	12,300	293,856
TOTAL RESOURCES EXPENDED	3	325,308	1,729	327,037	281,556	12,300	293,856
NET INCOME/(EXPENDITURE)		(39,154)	3,271	(35,883)	(91,318)	(3,663)	(94,981)
TRANSFERS BETWEEN FUNDS		-	-	-	16,898	(16,898)	-
NET MOVEMENT IN FUNDS		(39,154)	3,271	(35,883)	(74,420)	(20,561)	(94,981)
Reconciliation of Funds:							
Total Funds brought forward		111,883	-	111,883	186,303	20,561	206,864
Total funds carried forward		£72,729	£3,271	£76,000	£111,883	£-	£111,883

The notes form part of these accounts.

EachOther
Balance Sheet
As At 31st December 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible Fixed Assets	9	8,036	1,859
CURRENT ASSETS			
Debtors	10	2,582	3,081
Cash at Bank and on Deposit		70,561	111,641
		73,143	114,722
LIABILITIES			
Amounts falling due within one year	11	(5,179)	(4,698)
		67,964	110,024
NET CURRENT ASSETS			
		£76,000	£111,883
NET ASSETS			
		£76,000	£111,883
FUNDS			
Restricted Reserve		3,271	-
Unrestricted Funds			
Designated		-	-
General		72,729	111,883
TOTAL FUNDS	12	£76,000	£111,883

The notes form part of these accounts

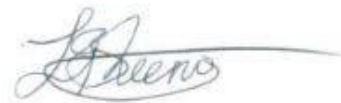
The accounts were approved by the Board of Trustees on

October 2023 and signed on its behalf by:



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Adam Wagner - Chair of Trustees



Lena Bheeroo - Trustee

EachOther
Notes To The Accounts
For The Year Ended 31st December 2022

1. PRINCIPAL ACCOUNTING POLICIES

(a) Basis of Preparation

The accounts of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) second edition '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), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The accounts have been prepared under the historical cost convention.

(b) Going Concern

It is due to new partnerships and fundraising prospects in 2023 that the Trustees are confident that the organisation continues to represent a going concern. The Trustees' confidence is founded by EachOther's ongoing partnership with Goldsmiths university, which will see a negotiation for multi-year funding in Spring 2024. This decision has also been made due to EachOther ability to open its channels for funding applications in new sectors, including being included in grant applications by the university.

Since the year end the charity has significantly reduced its base costs and large overheads, reducing staff numbers and exited paid office space in London and Glasgow.

EachOther staff are currently working with trustees to explore diversifying revenue streams and exploring opportunities to generate more earned income, at a time where charitable funding has been challenging.

This confidence is given taking into account the financial position of the charity at the end of 2022 in mind. EachOther's trustees are confident that the organisation continues to represent a going concern and the board looks forward to seeing EachOther explore new opportunities and revenue streams in 2023-2024.

(c) Fund Accounting

(I) Unrestricted Funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

(II) Designated Funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the accounts.

(III) Restricted Funds can only be used for particular restricted purposes as specified by the grant giving body or donor.

(d) Income

All income is included in the statement of financial activities when the charity is entitled to the Income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

(I) Voluntary Income is received by way of grants, donation and gifts and is included in full in the Statement of Financial Activities when receivable. Grants receivable are recognised when the Charity becomes unconditionally entitled to the grant.

EachOther
Notes To The Accounts
For The Year Ended 31st December 2022

1. **PRINCIPAL ACCOUNTING POLICIES** (continued)

(e) **Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred.

Expenditure on charitable activities comprises expenditure related to the direct furtherance of the Charity's objectives as well as overheads and governance costs.

Governance costs are those incurred in connection with the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements.

(f) **Tangible Fixed Assets and Depreciation**

Tangible fixed assets costing over £500 (including any incidental expenses of acquisition) are capitalised. Depreciation is provided at rates calculated to write off the cost on a straight-line basis over their expected useful economic life. The rate of depreciation applied to Office Equipment is 20%.

(g) **Foreign Currencies**

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the SOFA.

EachOther
Notes To The Accounts
For The Year Ended 31st December 2022

2. GRANTS AND DONATIONS

	Unrestricted Funds	Restricted Funds	Total 2022	Unrestricted Funds	Restrict ed Funds	Total 2021
	£	£	£	£	£	£
Trusts and Foundations	275,500	5,000	280,500	147,213	8,637	155,850
Corporate donations	-	-	-	12,179	-	12,179
Individuals	1,180	-	1,180	1,149	-	1,149
Total	<u>£276,680</u>	<u>£5,000</u>	<u>£281,680</u>	<u>£160,541</u>	<u>£8,637</u>	<u>£169,178</u>

3. EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total 2021	Unrestricted Funds	Restrict ed Funds	Total 2021
	£	£	£	£	£	£
Charitable activities (see note 4)	325,308	1,729	327,037	281,556	12,300	293,856
Total	<u>£325,308</u>	<u>£1,729</u>	<u>£327,037</u>	<u>£281,556</u>	<u>£12,300</u>	<u>£293,856</u>

EachOther
Notes To The Accounts
For The Year Ended 31st December 2022

4. CHARITABLE ACTIVITIES

	2022	2021
	£	£
Expenditure on charitable activities comprised:		
Organisational	72,219	71,164
Office & Premises	22,901	26,241
IT costs	24,835	13,545
Finance	6,122	6,396
Governance	4,570	5,450
Partnerships & Earned Income	44,058	22,564
Content - Editorial	59,149	56,703
Content - Creative	91,655	91,212
Marketing & Business Development	1,232	581
Impact & Measurement	296	-
	£327,037	£293,856

The above expenditure has been directly allocated to funds and programmes in accordance with the relevant restrictions.

Expenditure on charitable activities includes auditors' remuneration of £4,400 (2021: £4,000).

5. STAFF COSTS AND NUMBERS

	2022	2021
	£	£
Salaries	213,066	169,190
Employers NIC	23,508	17,872
Pension	3,066	1,639
	£239,640	£188,701

The average number of employees during the year was 6 (2021: 5).

No members of staff had emoluments in excess of £60,000 for the year (2021: none).

6. PENSIONS

The charity operates an auto-enrolment pension scheme for staff with NEST which commenced in January 2018.

Pension costs stated in note 5 and charged in the statement of Financial Activities represent the total contributions payable by the charity in the year.

7. TRUSTEES' REMUNERATION AND EXPENSES

The Charity did not pay to its trustees any remuneration during the year (2021: £Nil). These accounts include no costs relating to Trustee expenses (2021: £nil).

EachOther
Notes To The Accounts
For The Year Ended 31st December 2022

8. KEY MANAGEMENT PERSONNEL

The key management personnel of the charity are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any trustee of the entity. The total employee benefits, including employer pension contributions of the key management personnel (Chief Executive and Creative Director) amounted to £122,825 (2021: £115,589).

9. FIXED ASSETS

	Office Equipment	Total
	£	£
Cost		
As at 1 st January 2022	3,699	3,699
Additions	8,646	8,646
At 31 st December 2022	12,345	3,699
Depreciation		
As at 1 st January 2022	1,840	1,840
Charge during the Year	2,469	2,469
At 31 st December 2022	4,309	4,309
Net Book Value as at 31 st December 2022	£8,036	£8,036
Net Book Value as at 31 st December 2021	£1,859	£1,859

10. DEBTORS

	2022	2021
	£	£
Prepayments and Accrued Income	1,343	1,338
Other debtors	1,239	1,743
	£2,582	£3,081

11. CREDITORS

	2021	2021
	£	£
Accruals	5,179	4,698
	£5,179	£4,698

EachOther
Notes To The Accounts
For The Year Ended 31st December 2022

12. MOVEMENTS IN FUNDS

	1st January 2022	Income	Expenditure	Transfers	31st December 2022
Restricted Funds					
CriSeren	-	5,000	(1,729)	-	3,271
Sub total	-	5,000	(1,729)	-	3,271
Unrestricted Funds					
Designated	-	-	-	-	-
General	111,883	286,154	(325,308)	-	72,729
	111,883	286,154	(325,308)	-	72,729
TOTAL FUNDS	£111,883	£291,154	£(327,037)	£-	£76,000

Descriptions of the restricted funds in 2022 are as follows:

- CriSeren Foundation funded cloud storage for EachOther's video catalogue and information technology to support its design and video work. The funds were used to purchase fixed assets in the year- the expenditure charged against this fund is related to the depreciation of those fixed assets.

Comparative information in respect of the preceding period is as follows:

	1st January 2021	Income	Expenditure	Transfers	31st December 2021
Restricted Funds					
Aziz Foundation	2,031	5,850	(7,025)	(856)	-
CriSeren	1,792	-	(1,792)	-	-
Lankelly Chase	15,481	2,787	(2,999)	(15,269)	-
Joseph Rowntree Charitable Trust	1,257	-	(484)	(773)	-
Sub total	20,561	8,637	(12,300)	(16,898)	-
Unrestricted Funds					
Designated	100,000	-	-	(100,000)	-
General	86,303	190,238	(281,556)	116,898	111,883
	186,303	190,238	(281,556)	16,898	111,883
TOTAL FUNDS	£206,864	£198,875	£(293,856)	£ -	£111,883

Descriptions of the additional restricted funds in 2021 are as follows:

- The Aziz Foundation funded a programme of journalism internships.
- Joseph Rowntree Charitable Trust funded a freelance journalism post, remote working technology and work on new audio-visual formats.
- Lankelly Chase Foundation funded EachOther during the Covid-19 pandemic to enable the charity to deliver differently its film-making and audio-visual work on human rights and to bolster its journalistic resource.

EachOther
Notes To The Accounts
For The Year Ended 31st December 2022

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds			2022
	Restricted Funds	Designated Funds	General Funds	Total
	£	£	£	£
Fixed Assets	3,271	-	4,765	8,036
Current Assets	-	-	73,143	68,143
Current Liabilities	-	-	(5,179)	(5,179)
Total	£3,271	£-	£72,729	£76,000

Comparative information in respect of the preceding period is as follows:

	Unrestricted Funds			2021
	Restricted Funds	Designated Funds	General Funds	Total
	£	£	£	£
Fixed Assets	-	-	1,859	1,859
Current Assets	-	-	114,722	114,722
Current Liabilities	-	-	(4,698)	(4,698)
Total	£-	£-	£111,883	£111,883

14. RELATED PARTY TRANSACTIONS

During 2021, one of the then Trustees, Ali Torabi, joined one of the charity's funders, The Joseph Rowntree Charitable Trust, as an employee. The Joseph Rowntree Charitable Trust made grants totalling £40,000 to the charity in the year (2021: £40,000). There were no other related party transactions in the year (2021: none).

15. FINANCIAL COMMITMENTS

At the year end, the charity had total commitments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Land & buildings		
Amounts payable:		
Within 1 year	7,582	12,998
Within 2 to 5 years	-	7,582
	£7,582	£20,581

EACHOTHER

England & Wales - Charity number 1167370

Accounts

EACHOTHER

TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2021

CHARITY REGISTRATION NO: 1167370

EachOther

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EachOther

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered Charity Number

1167370

Principal Office

Resource for London
356 Holloway Road
London
N7 6PA

Trustees

Trustees in office from 1 January 2021 to the date of this report are as follows:

Shameem Ahmad

Haseeb Akram [Treasurer] (appointed 23 Sept 2021)

Lena Bheeroo

Paul Dillane

Dimitrios Giannouloupoulos (appointed 19 July 2022)

Andie Lloyd [Treasurer] (resigned 29 May 2021)

George Peretz QC (resigned 20 April 2022)

Clare Robertson (appointed 19 July 2022)

Ros Taylor (resigned 9 Nov 2021)

Ali Torabi (resigned 9 Nov 2021)

Eilidh Turnbull (appointed 19 July 2022)

Adam Wagner [Chair]

Independent Auditor

Knox Cropper LLP
65 Leadenhall Street
London
EC3A 2AD

Bank

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

EachOther

Trustees' Report for the year ended 31 December 2021

OBJECTIVES AND ACTIVITIES

Charitable objects

EachOther's charitable objects are, for the benefit of the public:

- To promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations; the European Convention on Human Rights; the Human Rights Act 1998; and the Equality Act 2010, as the same may from time to time be amended re-enacted or replaced) in particular (but without limitation) by means of:
 - Raising awareness of human rights issues, including explaining domestic and international human rights laws to the public
 - Promoting public support for human rights
- To advance education on the subject of human rights in particular (but without limitation) by researching human rights and making the results of such research available to the public.

Progress towards realising those objects

Throughout 2021, EachOther used storytelling, filmmaking and independent journalism to put the human into human rights. During the year, the charity's work to inform and inspire people in the UK about human rights enjoyed significant reach. Over half a million people visited EachOther's website, viewing some 802,778 webpages. By the end of 2021, the organisation had also grown its social media following, now standing at well over 100,000 people.

ACHIEVEMENTS AND PERFORMANCE

Summary of main achievements

EachOther published 194 articles on its website during 2021, dealing with over 50 rights-related topics across the whole gamut of civil, political, social, economic and cultural rights. They covered the human rights implications of ten different bills as they worked their way through parliament, as well as government plans to repeal the Human Rights Act and dilute Judicial Review. Our journalism during the year also addressed the human rights dimensions of multiple aspects of the coronavirus pandemic and the government's response to it, including vaccine passports, safety in schools, homeless people's vaccine access, managers' surveillance of remote workers, shielders' rights, and more. We published 16 pieces in our Inspired Source series by people from marginalised groups that are underrepresented in the mainstream media. Their topics ranged from the cancellation of Notting Hill Carnival, through autism, leaving care, abortion and image-based sexual abuse, to asylum seekers' living conditions.

EachOther also released a number of films in 2021. We developed two of our existing video series, with a Big Questions interview with barrister Jonathan Cooper (RIP) touching on lessons from the AIDS crisis for dealing with Covid-19 and an episode of A Minute Of Your Time with Revd Nicholas

EachOther

Trustees' Report for the year ended 31 December 2021

Mercer on the Overseas Operations Bill. We also launched a new series, Spaces of Human Rights, with our first edition focusing on the relationship between rights and social media. We released a video explainer about Long Covid and human rights in Scotland. Plus, we launched commissioned videos on secondary legislation for the Public Law Project, on religious freedom for the Office for Security and Cooperation in Europe and on the importance of voting in elections for the Traveller Movement. Our video work won us a number of awards during the year, including Runner Up for the Criminal Justice Alliance's Outstanding Digital Media Champion and Best Documentary at the London Rocks Festival.

Towards the end of the year, we published EachOther's first ever comic strip, on young people's mental health and human rights. We released it gradually over the festive period, traditionally a time when people's mental health can come under pressure. The comic strip was accompanied by a week of satellite material which fed into a Spotlight featuring a host of associated articles and a collation of practical resources for people affected by the issues raised.

Lastly, it is worth mentioning some of our back-office achievements during 2021, which, whilst perhaps less visible, nonetheless play a significant role in advancing our Strategy and Business Plan. They included updating our staff handbook and contracts; further developing our policy portfolio; and receiving a clean audit for our 2020 accounts. Most significantly, we shifted to a model of hybrid working and opened a new base in Glasgow, substantially augmenting EachOther's Scottish presence.

The difference EachOther has made

In September and October 2021, EachOther ran an online audience survey, generating quantitative and qualitative feedback on the impact of the charity's work. Pleasingly, the proportion of respondents from each of England, Wales, Scotland and Northern Ireland almost exactly reflected the breakdown of the UK population as a whole. Here are some of the highlights from among the survey results:

- 72% of our audience say that consuming EachOther's content has improved their knowledge of human rights
- 78% have taken more of an interest in a human rights topic or campaign off the back of EachOther's material
- 61% found EachOther's content left them more confident in discussing human rights
- 43% have shared our material
- 16% have backed a campaign as a result of something EachOther has published
- 9% of our audience (equating to over 50,000 people during the year) have changed their mind about a human rights issue because of EachOther's work.

Beyond these numbers, here are some of the quotations which respondents also shared regarding the impact on them of EachOther's work:

"It helps me to be more informed when I am standing my ground with others whom I challenge on their bigotry."

"I can discuss human rights with more authority, knowing I have the facts right".

"I've continued to reference your stories in my own work as a journalist, as it is highly valued and unreported."

"Used your information for my work in social care."

EachOther

Trustees' Report for the year ended 31 December 2021

We also asked some of those with whom we worked during the year to complete a feedback questionnaire. Responding to it, over 90% said we had handled their story sensitively and were confident that we might, together, have been able to open people's minds on the human rights topic covered.

Here are a selection of highlights from their free-text responses as well:

"I was asked to join an advisory group in the policy area discussed."

"It has re-energised my commitment to this issue. At a time of significant and competing demands on my time, it has reminded me of the importance of not losing sight of this work."

"It was great to be given this platform and to connect our story with the stories of others."

FINANCIAL REVIEW

Financial position at year-end

EachOther brought £206,864 into 2021 from 2020.

During 2021, the organisation secured £198,875 of income to further its charitable objects.

During the year, the organisation incurred £293,856 of expenditure on activity to further its charitable objects.

At the end of 2021, the charity carried £111,883 forwards into 2022.

Reserves policy and position

EachOther's long-term aspiration is to amass and maintain reserves of unrestricted funds equivalent to not less than three months (and not more than twelve months) of average operating costs, plus full shut-down costs. The charity's forecast carry-forward from 2022 into 2023 goes approximately 80% of the way towards satisfying this aspiration.

Going concern

Given the charity's financial position and the challenging fundraising environment in which it operates, EachOther's trustees have considered two forecasts for 2023: a more positive scenario (Plan A) and a more pessimistic scenario (Plan B) in terms of projected fundraising success. In Plan A, the organisation would remain its current size. According to Plan B, the organisation would continue to function, delivering on its charitable aims and objectives, but would contract to a smaller size. In the light of these options, the trustees consider that the organisation continues to represent a going concern for the year ahead.

Financial effect of significant events

Amid the onset of Covid-19 in the UK in 2020, many large funders pumped money into the voluntary sector to help it mitigate the impacts of the pandemic. EachOther gratefully received some of this outpouring of additional funds at that time from both the Joseph Rowntree Charitable Trust and the Lankelly Chase Foundation, which we have since put to good use. However, in 2021,

EachOther

Trustees' Report for the year ended 31 December 2021

we observed the philanthropic community tighten its collective belt, with a number of large trusts embarking on lengthy global strategic reviews, pausing new grantmaking in the meantime, following a spike in it the previous year. This has limited the success EachOther has enjoyed in terms of substantial fundraising from trusts and foundations in 2021, with the notable exception of a new multi-year grant from The Oak Foundation.

Fundraising and funding

EachOther had three main streams of funding in 2021, receiving income during the year broken down as follows:

- Donations: £13,328
- Grants: £155,850
- Earned income: £29,697

The majority of fundraising activity in the year was directed towards securing new and additional grants from domestic and international philanthropic trusts and foundations, with the main success story being the renewal of The Oak Foundation's ongoing support for EachOther. Successful fundraising activity was also undertaken to secure earned income, not only in terms of commissioned video work but also the funded delivery of training to other small charities. We had some success soliciting project-related donations from law firms and barristers' chambers too.

Main funding sources

EachOther's main individual funding sources (of £3,500 and over) in 2021 were:

- Oak Foundation: £92,000
- Joseph Rowntree Charitable Trust: £40,000
- A B Charitable Trust: £20,000
- Office for Security and Cooperation in Europe: £6,910
- Traveller Movement: £6,500
- Allen & Overy: £6,000
- Aziz Foundation: £5,850
- Law Society Charity: £5,000
- Public Law Project: £3,500

GOVERNANCE, STRUCTURE AND MANAGEMENT

Governing document

EachOther's governing document is its constitution which – originally under the name RightsInfo – was drafted, signed and registered with the Charity Commission in 2016 and subsequently amended in 2019 when the organisation's name was changed to EachOther.

EachOther

Trustees' Report for the year ended 31 December 2021

Charity constitution

EachOther is a Charitable Incorporated Organisation (CIO). Its charity number is: 1167370.

Retention, resignation and recruitment of trustees

Five existing trustees remained on EachOther's board throughout 2021:

- Adam Wagner (Chair)
- Shameem Ahmad
- Lena Bheeroo
- Paul Dillane
- George Peretz

Three of EachOther's trustees resigned from EachOther's board during 2021:

- Andie Lloyd (Treasurer)
- Ros Taylor
- Ali Torabi

One new trustee was appointed to the board of EachOther during 2021 after the charity ran a competitive recruitment process following public advertisement of the relevant role:

- Haseeb Akram (Treasurer)

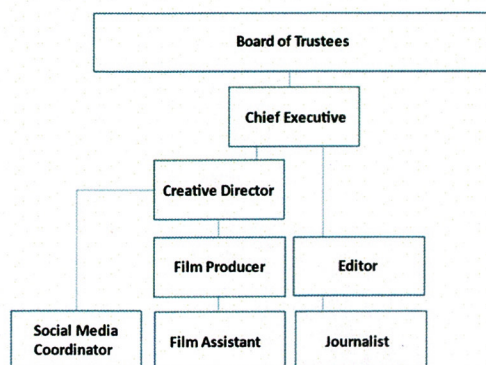
On 19 July 2022, following a public recruitment process, three new trustees joined EachOther's board: Dimitrios Giannouloupoulos, Clare Robertson and Eilidh Turnbull.

Training for trustees

Anti-racism training was held in May 2021, attended by all EachOther staff and trustees.

Organisational structure

Heading into 2022, EachOther's core organisational structure is most simply depicted as follows:



EachOther

Trustees' Report for the year ended 31 December 2021

Decision making

Responsibility for decision making in matters related to governance rests with the board of trustees, led by the Chair. Responsibility for decision making in operational matters rests with the team of staff, led by the Chief Executive. The Chief Executive is accountable to the board of trustees, primarily via quarterly board meetings, and is line managed by the Chair.

Key management personnel

EachOther's staff includes a Senior Management Team of two:

- Andy Hull (Chief Executive)
- Sarah Wishart (Creative Director)

Use of volunteers

In 2021, EachOther made limited use of unpaid volunteers, including to write certain editions of its subscribers' weekly e-newsletter and to draft occasional articles for its website.

Risk management

EachOther maintains a Risk Register, identifying relevant risks and associated mitigation measures, which is kept up to date by the Chief Executive and presented for discussion by the board of trustees at their quarterly meetings.

FUTURE PLANS

EachOther's future plans are detailed in its published *We Are EachOther* strategy for 2021 and beyond, as well as in its Business Plan 2022, the five themes of which relate to developing the organisation's people, content, platforms, impact and resources.

EachOther

Trustees' Report for the year ended 31 December 2021

STATEMENT OF TRUSTEES RESPONSIBILITIES

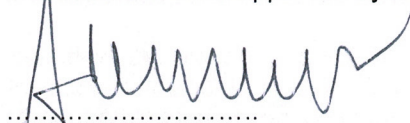
The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those accounts, the trustees are required to:

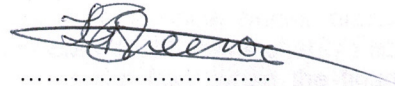
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is presumed that the charity will not continue in business.

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

The accounts were approved by the board on 20th October 2022 and were signed on its behalf by:



.....
Adam Wagner - Chair of Trustees



.....
Lena Bheeroo - Trustee

Independent Auditor's Report to the trustees of EachOther

Opinion

We have audited the accounts of EachOther (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet and notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The trustees are responsible for the other information.

Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independent Auditor's Report to the trustees of EachOther

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the accounts is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the accounts are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- The Charity is required to comply with charity law and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.
- We gained an understanding of how the charity complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls.
- The audit team, which is experienced in the audit of charities, considered the charity's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that all restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. This included reviewing journal adjustments and unusual transactions.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities . This description forms part of our auditor's report.

Independent Auditor's Report to the trustees of EachOther

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken, so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report or for the opinions we have formed.

Knox Cropper LLP

24/10/22

Knox Cropper LLP
Statutory Auditor
65 Leadenhall Street
London
EC3A 2AD

Knox Cropper is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

EachOther
Statement Of Financial Activities
For The Year Ended 31st December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total £	Unrestricted Funds £	Restricted Funds £	2020 Total £
INCOME AND ENDOWMENTS FROM							
Grants and Donations	2	160,541	8,637	169,178	427,840	70,174	498,014
Other trading activities		29,697	-	29,697	7,940	-	7,940
TOTAL INCOMING RESOURCES		190,238	8,637	198,875	435,780	70,174	505,954
EXPENDITURE ON							
Charitable Activities	4	281,556	12,300	293,856	287,035	50,622	337,657
TOTAL RESOURCES EXPENDED	3	281,556	12,300	293,856	287,035	50,622	337,657
NET INCOME/(EXPENDITURE)		(91,318)	(3,663)	(94,981)	148,745	19,552	168,297
TRANSFERS BETWEEN FUNDS		16,898	(16,898)	-	1,749	(1,749)	-
NET MOVEMENT IN FUNDS		(74,420)	(20,561)	(94,981)	150,494	17,803	168,297
Reconciliation of Funds:							
Total Funds brought forward		186,303	20,561	206,864	35,809	2,758	38,567
Total funds carried forward		£111,883	£-	£111,883	£186,303	£20,561	£206,864

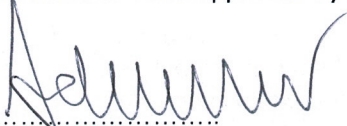
The notes form part of these accounts.

EachOther
Balance Sheet
As At 31st December 2021


	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible Fixed Assets	9	1,859	2,599
CURRENT ASSETS			
Debtors	10	3,081	3,513
Cash at Bank and on Deposit		111,641	208,017
		114,722	211,530
LIABILITIES			
Amounts falling due within one year	11	(4,698)	(7,265)
NET CURRENT ASSETS			
		110,024	204,265
NET ASSETS			
	13	£111,883	£206,864
FUNDS			
Restricted Reserve		-	20,561
Unrestricted Funds			
Designated		-	100,000
General		111,883	86,303
TOTAL FUNDS	12	£111,883	£206,864

The notes form part of these accounts

The accounts were approved by the Board of Trustees on 20th October 2022 and signed on its behalf by:



Adam Wagner - Chair of Trustees



Lena Bheeroo - Trustee

DATE: 20th October 2022

EachOther
Notes To The Accounts
For The Year Ended 31st December 2021

1. PRINCIPAL ACCOUNTING POLICIES

(a) **Basis of Preparation**

The accounts of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) second edition '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), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The accounts have been prepared under the historical cost convention.

(b) **Going Concern**

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

Taking into account the impact of the Covid-19 pandemic, the trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

(c) **Fund Accounting**

(I) Unrestricted Funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

(II) Designated Funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the accounts.

(III) Restricted Funds can only be used for particular restricted purposes as specified by the grant giving body or donor.

(d) **Income**

All income is included in the statement of financial activities when the charity is entitled to the Income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

(I) Voluntary Income is received by way of grants, donation and gifts and is included in full in the Statement of Financial Activities when receivable. Grants receivable are recognised when the Charity becomes unconditionally entitled to the grant.

(e) **Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred.

Expenditure on charitable activities comprises expenditure related to the direct furtherance of the Charity's objectives as well as overheads and governance costs.

Governance costs are those incurred in connection with the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements.

EachOther
Notes To The Accounts
For The Year Ended 31st December 2021

1. **PRINCIPAL ACCOUNTING POLICIES** (continued)

(f) **Tangible Fixed Assets and Depreciation**

Tangible fixed assets costing over £500 (including any incidental expenses of acquisition) are capitalised. Depreciation is provided at rates calculated to write off the cost on a straight line basis over their expected useful economic life. The rate of depreciation applied to Office Equipment is 20%.

(g) **Foreign Currencies**

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the SOFA.

EachOther
Notes To The Accounts
For The Year Ended 31st December 2021

2. GRANTS AND DONATIONS

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Trusts and Foundations	147,213	8,637	155,850	419,900	70,174	490,074
Corporate donations	12,179	-	12,179	4,257	-	4,257
Individuals	1,149	-	1,149	3,683	-	3,683
Total	£160,541	£8,637	£169,178	£427,840	£70,174	£498,014

3. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Charitable activities (see note 4)	281,556	12,300	293,856	287,035	50,622	337,657
Total	£281,556	£12,300	£293,856	£287,035	£50,622	£337,657

EachOther
Notes To The Accounts
For The Year Ended 31st December 2021

4. CHARITABLE ACTIVITIES

	2021	2020
	£	£
Expenditure on charitable activities comprised:		
Organisational	71,164	60,602
Office & Premises	26,241	31,774
IT costs	13,545	20,153
Finance	6,396	4,452
Governance	5,450	7,652
Partnerships & Earned Income	22,564	32,063
Content - Editorial	56,703	73,617
Content - Creative	91,212	103,240
Marketing & Business Development	581	4,067
Impact & Measurement	-	38
	£293,856	£337,657

The above expenditure has been directly allocated to funds and programmes in accordance with the relevant restrictions.

Expenditure on charitable activities includes auditors' remuneration of £4,000 (2020: £3,900).

5. STAFF COSTS AND NUMBERS

	2021	2020
	£	£
Salaries	169,190	183,724
Employers NIC	17,872	14,615
Pension	1,639	2,457
	£188,701	£200,796

The average number of employees during the year was 5 (2020: 6).

No members of staff had emoluments in excess of £60,000 for the year (2020: none).

6. PENSIONS

The charity operates an auto-enrolment pension scheme for staff with NEST which commenced in January 2018.

Pension costs stated in note 5 and charged in the statement of Financial Activities represent the total contributions payable by the charity in the year.

7. TRUSTEES' REMUNERATION AND EXPENSES

The Charity did not pay to its trustees any remuneration during the year (2020: £Nil). These accounts include no costs relating to Trustee expenses (2020: £nil).

EachOther
Notes To The Accounts
For The Year Ended 31st December 2021

8. KEY MANAGEMENT PERSONNEL

The key management personnel of the charity are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any trustee of the entity. The total employee benefits, including employer pension contributions of the key management personnel (Chief Executive and Creative Director) amounted to £115,589 (2020: £105,555).

9. FIXED ASSETS

	Office Equipment	Total
	£	£
Cost		
As at 1 st January 2021	3,699	3,699
At 31 st December 2021	3,699	3,699
Depreciation		
As at 1 st January 2021	1,100	1,100
Charge during the Year	740	740
At 31 st December 2021	1,840	1,840
Net Book Value as at 31 st December 2021	£1,859	£1,859
Net Book Value as at 31 st December 2020	£2,599	£2,599

10. DEBTORS

	2021	2020
	£	£
Accrued Income	3,081	3,513
	£3,081	£3,513

11. CREDITORS

	2021	2020
	£	£
Accruals	4,698	7,265
	£4,698	£7,265

EachOther
Notes To The Accounts
For The Year Ended 31st December 2021

12. MOVEMENTS IN FUNDS

	1st January 2021	Income	Expenditure	Transfers	31st December 2021
Restricted Funds					
Aziz Foundation	2,031	5,850	(7,025)	(856)	-
CriSeren	1,792	-	(1,792)	-	-
Lankelly Chase	15,481	2,787	(2,999)	(15,269)	-
Joseph Rowntree Charitable Trust	1,257	-	(484)	(773)	-
Sub total	<u>20,561</u>	<u>8,637</u>	<u>(12,300)</u>	<u>(16,898)</u>	<u>-</u>
Unrestricted Funds					
Designated	100,000	-	-	(100,000)	-
General	86,303	190,238	(281,556)	116,898	111,883
	<u>186,303</u>	<u>190,238</u>	<u>(281,556)</u>	<u>16,898</u>	<u>111,883</u>
TOTAL FUNDS	<u>£206,864</u>	<u>£198,875</u>	<u>£(293,856)</u>	<u>£ -</u>	<u>£111,883</u>

Descriptions of the restricted funds in 2021 are as follows:

- The Aziz Foundation funded a programme of journalism internships.
- CriSeren Foundation funded cloud storage for EachOther's video catalogue and information technology to support its design and video work.
- Joseph Rowntree Charitable Trust funded a freelance journalism post, remote working technology and work on new audio-visual formats.
- Lankelly Chase Foundation funded EachOther during the Covid-19 pandemic to enable the charity to deliver differently its film-making and audio-visual work on human rights and to bolster its journalistic resource.

The transfers from restricted funds represent the reimbursement of unrestricted staff costs incurred on project deliverables in the year.

The designated funds were released in the year as planned.

EachOther
Notes To The Accounts
For The Year Ended 31st December 2021

12. MOVEMENTS IN FUNDS (Continued)

Comparative information in respect of the preceding period is as follows:

	1st January 2020	Income	Expenditure	Transfers	31st December 2020
Restricted Funds					
Aziz Foundation	-	5,590	(3,559)	-	2,031
CriSeren	1,500	4,584	(4,292)	-	1,792
Lankelly Chase	-	40,000	(24,519)	-	15,481
Joseph Rowntree Charitable Trust	1,258	20,000	(18,252)	(1,749)	1,257
Sub total	<u>2,758</u>	<u>70,174</u>	<u>(50,622)</u>	<u>(1,749)</u>	<u>20,561</u>
Unrestricted Funds					
Designated	-	-	-	100,000	100,000
General	35,809	435,780	(287,035)	(98,251)	86,303
	<u>35,809</u>	<u>435,780</u>	<u>(287,035)</u>	<u>1,749</u>	<u>186,303</u>
TOTAL FUNDS	<u>£38,567</u>	<u>£505,954</u>	<u>£(337,657)</u>	<u>£ -</u>	<u>£206,864</u>

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds			2021
	Restricted Funds	Designated Funds	General Funds	Total
	£	£	£	£
Fixed Assets	-	-	1,859	1,859
Current Assets	-	-	114,722	114,722
Current Liabilities	-	-	(4,698)	(4,698)
Total	<u>£-</u>	<u>£-</u>	<u>£111,883</u>	<u>£111,883</u>

Comparative information in respect of the preceding period is as follows:

	Unrestricted Funds			2020
	Restricted Funds	Designated Funds	General Funds	Total
	£	£	£	£
Fixed Assets	-	-	2,599	2,599
Current Assets	20,561	100,000	90,969	211,530
Current Liabilities	-	-	(7,265)	(7,265)
Total	<u>£20,561</u>	<u>£100,000</u>	<u>£86,303</u>	<u>£206,864</u>

EachOther
Notes To The Accounts
For The Year Ended 31st December 2021

14. RELATED PARTY TRANSACTIONS

During the year, one of the then Trustees, Ali Torabi, joined one of the charity's funders, The Joseph Rowntree Charitable Trust, as an employee. The Joseph Rowntree Charitable Trust made grants totalling £40,000 to the charity in the year (2020: £60,000). There were no other related party transactions in the year (2020: none).

15. FINANCIAL COMMITMENTS

At the year end, the charity had total commitments under non-cancellable operating leases as follows:

	2021	2020
	£	£
Land & buildings		
Amounts payable:		
Within 1 year	12,998	17,220
Within 2 to 5 years	7,582	27,265
	<u>£20,581</u>	<u>£44,485</u>

EACHOTHER

England & Wales - Charity number 1167370

Accounts

EACHOTHER

TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

CHARITY REGISTRATION NO: 1167370

EachOther

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EachOther

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered Charity Number

1167370

Principal Office

Resource for London
356 Holloway Road
London
N7 6PA

Trustees

Trustees in office from 1 January 2020 to the date of this report are as follows:

Adam Wagner (Chair)

Andie Lloyd (Treasurer)

Ali Torabi

Allison Kahn (resigned 1 September 2020)

Cyrus New (resigned 18 February 2020)

George Peretz QC

Paul Dillane (appointed 18 February 2020)

Ros Taylor (appointed 18 February 2020)

Shameem Ahmad (appointed 11 November 2020)

Lena Bheeroo (appointed 11 November 2020)

Independent Auditor

Knox Cropper LLP
65 Leadenhall Street
London
EC3A 2AD

Bank

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

EachOther

Trustees' Report for the year ended 31 December 2020

OBJECTIVES AND ACTIVITIES

Charitable objects

EachOther's charitable objects are, for the benefit of the public:

- To promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations; the European Convention on Human Rights; the Human Rights Act 1998; and the Equality Act 2010, as the same may from time to time be amended re-enacted or replaced) in particular (but without limitation) by means of:
 - Raising awareness of human rights issues, including explaining domestic and international human rights laws to the public
 - Promoting public support for human rights
- To advance education on the subject of human rights in particular (but without limitation) by researching human rights and making the results of such research available to the public.

Public benefit

The trustees have referred to the advice contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Progress towards realising those objects

Throughout the year, EachOther used storytelling, filmmaking and independent journalism to put the human into human rights. Its work to inform and inspire people in the UK when it comes to human rights enjoyed significant reach in 2020. Despite the challenges posed to the organisation by the global Covid-19 pandemic, 870,295 users visited EachOther's website once or more during the year, generating 1,250,981 page-views. By the end of 2020, the organisation had also grown its social media following to over 100,000 people.

Beyond these headline statistics, EachOther has taken significant strides towards realising its objects by continuing to produce high quality content throughout the year which stands to advance education, raise public awareness and promote public support when it comes to human rights in the UK. A good example would be a series of timeline and explainer pieces concerning the impact on our human rights of the Coronavirus Act and associated legislation. In terms of dedicated research, we started in 2020 a piece of investigative work with OpenDemocracy exploring (for publication in 2021) the impact of Covid-19 and the government's response to it on the rates and demography of detention under the Mental Health Act.

By deploying in 2020 an ever-wider range of written and audio-visual formats to capture the imagination of our audience, EachOther has striven to make its material as engaging as possible in a highly competitive digital environment. Our subject matter in 2020 has likewise been expansive, covering longstanding areas of human rights concern, such as surveillance and refuge, alongside highly topical questions such as vaccines, quarantine and exam algorithms, to subjects not traditionally viewed through a human rights lens, such as school exclusions. The year ended particularly strongly with the publication of EachOther's new strategy for 2021 and beyond and the release of its first full-length documentary film, *Excluded*.

We have also sought to ensure that the working environment we create at EachOther embodies the principles we espouse. A freelancer who worked with us during the year wrote: "*Working at EachOther has helped my progression as a journalist immensely. I've learned how to develop and frame my ideas when it comes to creating angles for stories. It's shown me how precious independent journalism is and how important it is to be able to provide a platform for people to have a voice*".

EachOther

Trustees' Report for the year ended 31 December 2020

ACHIEVEMENTS AND PERFORMANCE

Summary of main achievements

A number of EachOther's achievements in 2020 stand out:

- In January, EachOther developed the identity of its films and animations, visually putting to work its new brand, launched the previous month.
- In February, EachOther worked with the Law Society and the Bar Council to run a Justice Week campaign.
- In March, EachOther switched wholly to remote working as Covid-19 spread throughout the UK, with much of the charity's news coverage throughout the year then focusing on coronavirus and human rights.
- In June, EachOther launched its new Inspired Source series, featuring regular opinion articles commissioned from aspiring writers in marginalised communities.
- In July, in the wake of the killing of George Floyd in the USA and the renewed prominence of the Black Lives Matter (BLM) movement around the world, EachOther published its own pledge to become a truly anti-racist organisation.
- Then, throughout August, EachOther ran a month-long BLM Takeover of its website by four black guest editors.
- In October, EachOther published an in-depth article and video entitled *What has Judicial Review ever done for us?*
- In November, EachOther welcomed onboard its first Aziz Foundation Journalism Intern.
- In December, EachOther released *Excluded*, a documentary-with-a-difference exploring school exclusions as a human rights issue solely through the eyes of the young people most affected. The 45mins film has so far been viewed 5,960 times on YouTube. Universities, legal charities and other relevant institutions across the UK have contacted EachOther, having watched the film, to propose collaborating with us in 2021. These partnerships will help us to ensure that the views of young people in the documentary are heard nationwide and that their rights are taken seriously.
- Also in December, EachOther published *We Are EachOther*, its strategy for 2021 and beyond.

In addition to the above, EachOther published over 200 articles containing news and views on human rights in the UK and continued to produce its video series, Big Questions, featuring interviews during the year with Richard Ratcliffe, Waad Al-Kateab, Raphael Rowe, Lady Phyll, Lord Dubs, Anne Longfield and Sherrie Smith. The charity also launched two new video series during 2020. The first was EachOther OnAir, a series of split-screen, livestreamed panel discussions, with an episode in August on BLM and one in December on school exclusions. The second was A Minute Of Your Time, with an episode in September featuring the TUC's Sian Elliott.

The difference EachOther has made

Whilst statistics cited above capture the extent of EachOther's reach in 2020, the charity also sought to increase the diversity of its audience during the year. For example, the BLM Takeover the charity ran in August 2020 deliberately increased our engagement with members of black and minority ethnic communities in the UK. Meanwhile, our documentary on school exclusions in December exposed professionals across the education sector to EachOther's work.

EachOther also endeavoured during the year to ascertain more in-depth information about the impact of its work. A system was established to seek qualitative feedback from eg interviewees and commissioned writers. Two examples of that feedback can be found below.

"This is the most important article I have written to date and may be the most important one I will ever write. I never thought I would be chronically ill at 21. I definitely never thought I would be embarrassed about it... It was EachOther that gave me the platform to write about this... I was nervous about publishing it, so this means a lot to have such positive support... Some people even wrote to me to say it was the first time they felt like their experience was heard and validated."

(Danni Watts, author of a piece on ME as part of EachOther's Inspired Source series)

EachOther

Trustees' Report for the year ended 31 December 2020

"The journalist from each other was well read and prepared when she interviewed me. It was so good the BBC News adopted her approach and interviewed me for the Six O'Clock news with 4 million viewers"

(Dee Livesey, interviewee for a piece by EachOther on Gender Recognition Certificates)

FINANCIAL REVIEW

Financial position

At the end of 2019 EachOther had accumulated funds totalling £38,567.

During 2020, the charity secured £505,954 of income and expended £337,657 in furtherance of its charitable objects.

At the end of 2020, accumulated funds had grown to £206,864, including restricted funds of £20,561 and designated funds of £100,000.

Reserves policy and position

EachOther has a reserves policy of retaining three months of minimum running costs plus full shut-down costs, which, at the end of 2020, suggested reserves be retained of £66,000. At 31 December 2021, the charity's free reserves amounted to £83,704 which exceeded this target as funds were received early. EachOther's approved budget for 2021 forecasts that the reserves policy will continue to be met.

Going concern

Given the healthy financial position of the charity at the end of 2020 detailed above, and the positive prospects for fundraising on the horizon, EachOther's trustees are confident that the organisation continues to be a going concern.

Financial effect of significant events

Covid-19 and the government's response to it has affected EachOther financially in three main ways. It has meant our entire team has had to work from home since March 2020, and counting, during which time we have had to pay rent for an office which we could not safely or legally use. Covid-19 has also compromised our ability to perform in-person video work with our in-house film team, which has in turn limited our ability to win commissioned film-making work to generate earned income. The pandemic has also impacted our ability to raise funds from trusts and foundations who have in some cases opted to prioritise physical support for communities directly affected by the pandemic over digital operations like ours.

Fundraising and funding

EachOther had three main streams of funding in 2020, receiving income during the year broken down as follows:

- Donations: £7,840
- Grants: £490,174
- Earned income: £7,940

The majority of fundraising activity in the year was directed towards securing new and additional grants from domestic and international philanthropic trusts and foundations. Some fundraising activity was undertaken to win commissioned video work by way of earned income, including presenting at a relevant conference online and developing a relevant webpage to advertise the services EachOther offers. Limited fundraising efforts to solicit donations included the deployment of a new widget on our website and approaching law firms and barristers' chambers for support.

EachOther

Trustees' Report for the year ended 31 December 2020

Main funding sources

EachOther's main individual funding sources (of £4,500 and over) in 2020 were:

- William Frederick Haines Foundation:
 - £100,000 for 2020
 - £100,000 for 2021
 - £100,000 for 2022
- Oak Foundation: £80,000
- Joseph Rowntree Charitable Trust: £60,000
- Lankelly Chase Foundation: £40,000
- Aziz Foundation: £5,590
- CriSeren Foundation: £4,584

GOVERNANCE, STRUCTURE AND MANAGEMENT

Governing document

EachOther's governing document is its constitution which – originally under the name RightsInfo – was drafted, signed and registered with the Charity Commission in 2016 and subsequently amended in 2019 when the organisation's name was changed to EachOther.

Charity constitution

EachOther is a Charitable Incorporated Organisation (CIO). Its charity number is: 1167370.

Recruitment of trustees

Two of EachOther's trustees resigned from EachOther's board during 2020:

- Cyrus New on 18 February
- Allison Kahn on 1 September

Four new trustees were appointed to the board of EachOther during 2020 after the charity ran a competitive recruitment process following public advertisement of the relevant roles:

- Paul Dillane on 18 February
- Ros Taylor on 18 February
- Lena Bheeroo on 11 November
- Shameem Ahmad on 11 November

Four existing trustees remained on EachOther's board throughout 2020:

- Adam Wagner (Chair)
- Andie Lloyd (Treasurer)
- Ali Torabi
- George Peretz

Training for trustees

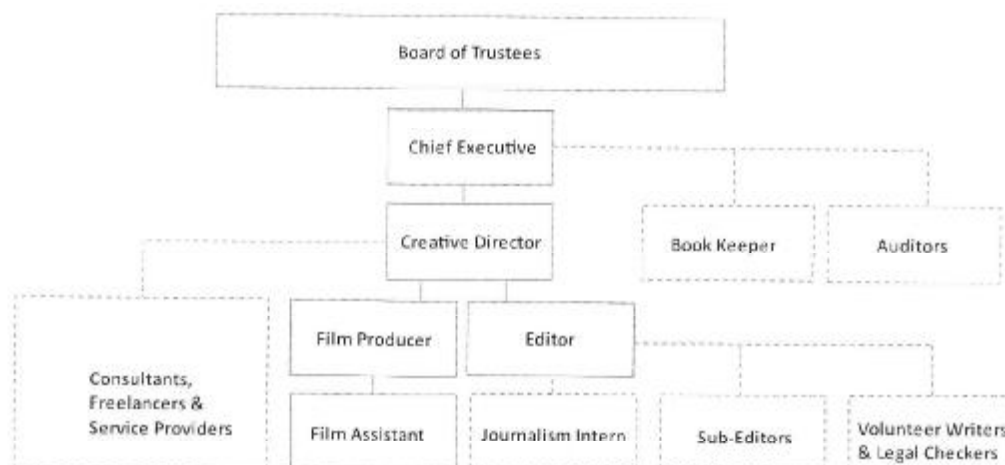
Trustees received training on governance in 2020 and will receive anti-racism training in 2021.

EachOther

Trustees' Report for the year ended 31 December 2020

Organisational structure

At the end of 2020, EachOther's organisational structure can be depicted as follows:



Decision making

Responsibility for decision making in matters related to governance rests with the board of trustees, led by the Chair. Responsibility for decision making in operational matters rests with the team of staff, led by the Chief Executive. The Chief Executive is accountable to the board of trustees, primarily via quarterly board meetings, and is line managed by the Chair.

Key management personnel

EachOther's staff includes a Senior Management Team of two:

- Andy Hull (Chief Executive, who arrived in post at the start of March 2020)
- Sarah Wishart (Creative Director, who acted as Interim Chief Executive in November and December 2019 and January and February 2020)

Use of volunteers

In 2020, EachOther made limited use of unpaid volunteers, including to:

- Write certain editions of its subscribers' weekly e-newsletter
- Draft occasional articles for its website
- Sense-check proposed content from a legal perspective
- Assist with technical problems the charity had encountered with Google Ads

Risk management

EachOther maintains a Risk Register, identifying relevant risks and associated mitigation measures, which is kept up to date by the Chief Executive and presented for discussion by the board of trustees at their quarterly meetings.

EachOther

Trustees' Report for the year ended 31 December 2020

FUTURE PLANS

EachOther's future plans are detailed in its *We Are EachOther* strategy for 2021 and beyond, which also features a more detailed Business Plan, specifically for 2021. That plan's five themes are to:

- Build on our existing strengths and successes;
- Expand our range of state-of-the-art assets;
- Forge partnerships with those who share our values to lift each other up;
- Drive the organisation to the next level by growing strategically; and
- Raise more funds to maximise our impact.

STATEMENT OF TRUSTEES RESPONSIBILITIES

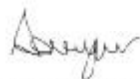
The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those accounts, the trustees are required to:

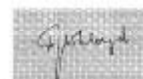
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is presumed that the charity will not continue in business.

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

The accounts were approved by the board on 4 May 2021 and were signed on its behalf by:



Adam Wagner - Chair of Trustees



Andrew Lloyd - Treasurer

Independent Auditor's Report to the trustees of EachOther

Opinion

We have audited the accounts of EachOther (the 'charity') for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet, statement of cash flows and notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The trustees are responsible for the other information.

Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independent Auditor's Report to the trustees of EachOther

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the accounts is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the accounts are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- The Charity is required to comply with charity law and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.
- We gained an understanding of how the charity complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls.
- The audit team, which is experienced in the audit of charities, considered the charity's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that all restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. This included reviewing journal adjustments and unusual transactions.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent Auditor's Report to the trustees of EachOther

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken, so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report or for the opinions we have formed.

Knox Cropper LLP

26 May 2021

Knox Cropper LLP
Statutory Auditor
65 Leadenhall Street
London
EC3A 2AD

Knox Cropper is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

EachOther
Statement Of Financial Activities
For The Year Ended 31st December 2020

	Notes	Unrestricted Funds £	Restricted Funds £	2020 Total £	Unrestricted Funds £	Restricted Funds £	2019 Total £
INCOME AND ENDOWMENTS FROM							
Grants and Donations	2	427,840	70,174	498,014	218,787	76,500	295,287
Other trading activities		7,940	-	7,940	18,707	-	18,707
TOTAL INCOMING RESOURCES		435,780	70,174	505,954	237,494	76,500	313,994
EXPENDITURE ON							
Charitable Activities	4	287,035	50,622	337,657	271,397	101,658	373,055
TOTAL RESOURCES EXPENDED	3	287,035	50,622	337,657	271,397	101,658	373,055
NET INCOME/(EXPENDITURE)		148,745	19,552	168,297	(33,903)	(25,158)	(59,061)
TRANSFERS BETWEEN FUNDS		1,749	(1,749)	-	-	-	-
NET MOVEMENT IN FUNDS		150,494	17,803	168,297	(33,903)	(25,158)	(59,061)
Reconciliation of Funds:							
Total Funds brought forward		35,809	2,758	38,567	69,712	27,916	97,628
Total funds carried forward		£186,303	£20,561	£206,864	£35,809	£2,758	£38,567

The notes form part of these accounts.

EachOther
Balance Sheet
As At 31st December 2020


	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible Fixed Assets	9	2,599	540
CURRENT ASSETS			
Debtors	10	3,513	3,559
Cash at Bank and on Deposit		208,017	39,480
		211,530	43,039
LIABILITIES			
Amounts falling due within one year	11	(7,265)	(5,012)
NET CURRENT ASSETS		204,265	38,027
NET ASSETS		£206,864	£38,567
FUNDS			
Restricted Reserve		20,561	2,758
Unrestricted Funds			
Designated		100,000	-
General		86,303	35,809
TOTAL FUNDS	12	£206,864	£38,567

The notes form part of these accounts

The accounts were approved by the Board of Trustees on 4 May 2021 and signed on its behalf by:



 Adam Wagner - Chair of Trustees



 Andrew Lloyd - Treasurer

DATE: 7 May 2021

EachOther
Statement of Cash Flows
For The Year Ended 31st December 2020

	Notes	2020	2019
Net cash (used by)/provided from operating activities	15	£ 171,336	£ (59,525)
Cash flows from investing activities	16	<u>(2,799)</u>	<u>-</u>
Net change in cash and cash equivalents in the period		<u>168,537</u>	<u>(59,525)</u>
Reconciliation of net cash flow to movement in net cash			
Movement in net cash in the period		168,537	(59,525)
Net cash and cash equivalents brought forward		<u>39,480</u>	<u>99,005</u>
Net cash and cash equivalents carried forward		<u>£208,017</u>	<u>£39,480</u>

EachOther
Notes To The Accounts
For The Year Ended 31st December 2020

1. PRINCIPAL ACCOUNTING POLICIES

(a) **Basis of Preparation**

The accounts of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) second edition '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), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The accounts have been prepared under the historical cost convention.

(b) **Going Concern**

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

Taking into account the impact of the Covid-19 pandemic, the trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

(c) **Fund Accounting**

- (I) Unrestricted Funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.
- (II) Designated Funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the accounts.
- (III) Restricted Funds can only be used for particular restricted purposes as specified by the grant giving body or donor.

(d) **Income**

All income is included in the statement of financial activities when the charity is entitled to the Income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- (I) Voluntary Income is received by way of grants, donation and gifts and is included in full in the Statement of Financial Activities when receivable. Grants receivable are recognised when the Charity becomes unconditionally entitled to the grant.

(e) **Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred.

Expenditure on charitable activities comprises expenditure related to the direct furtherance of the Charity's objectives as well as overheads and governance costs.

Governance costs are those incurred in connection with the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements.

EachOther
Notes To The Accounts
For The Year Ended 31st December 2020

1. **PRINCIPAL ACCOUNTING POLICIES** (continued)

(f) **Tangible Fixed Assets and Depreciation**

Tangible fixed assets costing over £500 (including any incidental expenses of acquisition) are capitalised. Depreciation is provided at rates calculated to write off the cost on a straight line basis over their expected useful economic life. The rate of depreciation applied to Office Equipment is 20%.

(g) **Foreign Currencies**

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the SOFA.

EachOther
Notes To The Accounts
For The Year Ended 31st December 2020

2. GRANTS AND DONATIONS

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Unrestricted Funds £	Restricted Funds £	Total 2019 £
Trusts and Foundations	419,900	70,174	490,074	211,500	76,500	288,000
Corporate donations	4,257	-	4,257	-	-	-
Individuals	3,683	-	3,683	7,287	-	7,287
Total	£427,840	£70,174	£498,014	£218,787	£76,500	£295,287

3. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Unrestricted Funds £	Restricted Funds £	Total 2019 £
Charitable activities (see note 4)	287,035	50,622	337,657	271,397	101,658	373,055
Total	£287,035	£50,622	£337,657	£271,397	£101,658	£373,055

EachOther
Notes To The Accounts
For The Year Ended 31st December 2020

4. CHARITABLE ACTIVITIES

	2020	2019
	£	£
Expenditure on charitable activities comprised:		
Organisational	60,602	108,623
Office & Premises	31,774	30,110
IT costs	20,153	6,039
Finance	4,452	3,572
Governance	7,652	2,963
Partnerships & Earned Income	32,063	27,729
Content - Editorial	73,617	67,401
Content - Creative	103,240	120,211
Marketing & Business Development	4,067	5,795
Impact & Measurement	38	612
	£337,657	£373,055

The above expenditure has been directly allocated to funds and programmes in accordance with the relevant restrictions.

Expenditure on charitable activities includes auditors' remuneration of £3,900 (2019: £4,200).

5. STAFF COSTS AND NUMBERS

	2020	2019
	£	£
Salaries	183,724	206,609
Employers NIC	14,615	17,297
Pension	2,457	3,864
	£200,796	£227,770

The average number of employees during the year was 6 (2019: 7).

No members of staff had emoluments in excess of £60,000 for the year (2019: none).

6. PENSIONS

The charity operates an auto-enrolment pension scheme for staff with NEST which commenced in January 2018.

Pension costs stated in note 5 and charged in the statement of Financial Activities represent the total contributions payable by the charity in the year.

7. TRUSTEES' REMUNERATION AND EXPENSES

The Charity did not pay to its trustees any remuneration during the year (2019: £Nil). These accounts include no costs relating to Trustee expenses (2019: £nil).

EachOther
Notes To The Accounts
For The Year Ended 31st December 2020

8. KEY MANAGEMENT PERSONNEL

The key management personnel of the charity are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any trustee of the entity. The total employee benefits, including employer pension contributions of the key management personnel (Chief Executive and Creative Director) amounted to £105,555 (2019: key management personnel comprised the Chief Executive £56,205).

9. FIXED ASSETS

	Office Equipment	Total
	£	£
Cost		
As at 1 st January 2020	900	900
Additions	2,799	2,799
At 31 st December 2020	3,699	3,699
Depreciation		
As at 1 st January 2020	360	360
Charge during the Year	740	740
At 31 st December 2020	1,100	1,100
Net Book Value as at 31 st December 2020	£2,599	£2,599
Net Book Value as at 31 st December 2019	£540	£540

10. DEBTORS

	2020	2019
	£	£
Accrued Income	3,513	3,559
	£3,513	£3,559

11. CREDITORS

	2020	2019
	£	£
Accruals	7,265	5,012
	£7,265	£5,012

EachOther
Notes To The Accounts
For The Year Ended 31st December 2020

12. **MOVEMENTS IN FUNDS**

	1st January 2020	Income	Expenditure	Transfers	31st December 2020
Restricted Funds					
Aziz Foundation	-	5,590	(3,559)	-	2,031
CriSeren	1,500	4,584	(4,292)	-	1,792
Lankelly Chase	-	40,000	(24,519)	-	15,481
Joseph Rowntree Charitable Trust	1,258	20,000	(18,252)	(1,749)	1,257
Sub total	<u>2,758</u>	<u>70,174</u>	<u>(50,622)</u>	<u>(1,749)</u>	<u>20,561</u>
Unrestricted Funds					
Designated	-	-	-	100,000	100,000
General	35,809	435,780	(287,035)	(98,251)	86,303
	<u>35,809</u>	<u>435,780</u>	<u>(287,035)</u>	<u>1,749</u>	<u>186,303</u>
TOTAL FUNDS	<u>£38,567</u>	<u>£505,954</u>	<u>£(337,657)</u>	<u>£ -</u>	<u>£206,864</u>

Descriptions of the restricted funds in 2020 are as follows:

- The Aziz Foundation funded a programme of journalism internships.
- CriSeren Foundation funded cloud storage for EachOther's video catalogue and information technology to support its design and video work.
- Joseph Rowntree Charitable Trust funded a freelance journalism post, remote working technology and work on new audio-visual formats.
- Lankelly Chase Foundation funded EachOther during the Covid-19 pandemic to enable the charity to deliver differently its film-making and audio-visual work on human rights and to bolster its journalistic resource.

The trustees designated £100,000 of unrestricted funds to be used towards core expenditure in 2022.

EachOther
Notes To The Accounts
For The Year Ended 31st December 2020

12. **MOVEMENTS IN FUNDS (Continued)**

Comparative information in respect of the preceding period is as follows:

	1st January 2019	Income	Expenditure	31st December 2019
Restricted Funds				
Legal Education Foundation	5,983	30,000	(35,983)	-
Aziz Foundation	3,362	5,000	(8,362)	-
CriSeren	-	1,500	-	1,500
Paul Hamlyn Foundation	18,571	-	(18,571)	-
Joseph Rowntree Charitable Trust	-	40,000	(38,742)	1,258
Sub total	<u>27,916</u>	<u>76,500</u>	<u>(101,658)</u>	<u>2,758</u>
Unrestricted Funds				
Designated	3,000	-	(3,000)	-
General	66,712	237,494	(268,397)	35,809
	<u>69,712</u>	<u>237,494</u>	<u>(271,397)</u>	<u>35,809</u>
TOTAL FUNDS	<u>£97,628</u>	<u>£313,994</u>	<u>£(373,055)</u>	<u>£38,567</u>

Descriptions of the restricted funds in 2019 are as follows:

- The Aziz Foundation funded the *Shine a Light/Pass the Microphone* project.
- CriSeren funded work with the board on governance and strategy.
- The Joseph Rowntree Charitable Trust funded specific expenditure.
- The Legal Education Foundation funded the "RightsInfo News Service".
- The Paul Hamlyn Foundation funded a project to test and explore different messaging.

EachOther
Notes To The Accounts
For The Year Ended 31st December 2020

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds			2020
	Restricted Funds	Designated Funds	General Funds	Total
	£	£	£	£
Fixed Assets	-	-	2,599	2,599
Current Assets	20,561	100,000	90,969	211,530
Current Liabilities	-	-	(7,265)	(7,265)
Total	£20,561	£100,000	£86,303	£206,864

Comparative information in respect of the preceding period is as follows:

	Unrestricted Funds			2019
	Restricted Funds	Designated Funds	General Funds	Total
	£	£	£	£
Fixed Assets	-	-	540	540
Current Assets	2,758	-	40,281	43,039
Current Liabilities	-	-	(5,012)	(5,012)
Total	£2,758	£ -	£35,809	£38,567

14. RECONCILIATION OF NET INCOME FROM OPERATING ACTIVITIES TO NET CASH FLOWS

	2020	2019
	£	£
Net Income for the reporting period	168,297	(59,061)
Depreciation	740	180
Decrease/(Increase) in debtors	46	(456)
(Decrease)/Increase in creditors and provisions	2,253	(188)
Net cash (used by)/provided from operating activities	£171,336	£(59,525)

15. CASH FLOWS FROM INVESTING ACTIVITIES

	2020	2019
	£	£
Purchase of Property, Plant & Equipment	(2,799)	-
Net cash (used by)/provided from operating activities	£(2,799)	£ -

EachOther
Notes To The Accounts
For The Year Ended 31st December 2020

16. ANALYSIS OF CHANGES IN NET DEBT

Cash and Cash Equivalents	At 1 January 2020	Cashflows	Non-Cash Changes	At 31 December 2020
Cash at Bank	39,480	168,537	-	208,017
	<u>£39,480</u>	<u>£168,537</u>	<u>£ -</u>	<u>£208,017</u>

17. RELATED PARTY TRANSACTIONS

After the year end, one of the Trustees, Ali Torabi, joined one of the charity's funders, The Joseph Rowntree Charitable Trust, as an employee. The Joseph Rowntree Charitable Trust made grants totalling £60,000 to the charity in the year (2019: £40,000). There were no other related party transactions in the year (2019: none).

18. FINANCIAL COMMITMENTS

At the year end, the charity had total commitments under non-cancellable operating leases as follows:

	2020	2019
	£	£
Land & buildings		
Amounts payable:		
Within 1 year	17,220	17,220
Within 2 to 5 years	<u>27,265</u>	<u>44,485</u>
	<u>£44,485</u>	<u>£61,705</u>

EACHOTHER

TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

CHARITY REGISTRATION NO: 1167370

EachOther

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EachOther

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered Charity Number

1167370

Principal Office

Resource for London
356 Holloway Road
London
N7 6PA

Trustees

Trustees in office from 1 January 2020 to the date of this report are as follows:

Adam Wagner (Chair)

Andie Lloyd (Treasurer)

Ali Torabi

Allison Kahn (resigned 1 September 2020)

Cyrus New (resigned 18 February 2020)

George Peretz QC

Paul Dillane (appointed 18 February 2020)

Ros Taylor (appointed 18 February 2020)

Shameem Ahmad (appointed 11 November 2020)

Lena Bheeroo (appointed 11 November 2020)

Independent Auditor

Knox Cropper LLP
65 Leadenhall Street
London
EC3A 2AD

Bank

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

EachOther

Trustees' Report for the year ended 31 December 2020

OBJECTIVES AND ACTIVITIES

Charitable objects

EachOther's charitable objects are, for the benefit of the public:

- To promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations; the European Convention on Human Rights; the Human Rights Act 1998; and the Equality Act 2010, as the same may from time to time be amended re-enacted or replaced) in particular (but without limitation) by means of:
 - Raising awareness of human rights issues, including explaining domestic and international human rights laws to the public
 - Promoting public support for human rights
- To advance education on the subject of human rights in particular (but without limitation) by researching human rights and making the results of such research available to the public.

Public benefit

The trustees have referred to the advice contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Progress towards realising those objects

Throughout the year, EachOther used storytelling, filmmaking and independent journalism to put the human into human rights. Its work to inform and inspire people in the UK when it comes to human rights enjoyed significant reach in 2020. Despite the challenges posed to the organisation by the global Covid-19 pandemic, 870,295 users visited EachOther's website once or more during the year, generating 1,250,981 page-views. By the end of 2020, the organisation had also grown its social media following to over 100,000 people.

Beyond these headline statistics, EachOther has taken significant strides towards realising its objects by continuing to produce high quality content throughout the year which stands to advance education, raise public awareness and promote public support when it comes to human rights in the UK. A good example would be a series of timeline and explainer pieces concerning the impact on our human rights of the Coronavirus Act and associated legislation. In terms of dedicated research, we started in 2020 a piece of investigative work with OpenDemocracy exploring (for publication in 2021) the impact of Covid-19 and the government's response to it on the rates and demography of detention under the Mental Health Act.

By deploying in 2020 an ever-wider range of written and audio-visual formats to capture the imagination of our audience, EachOther has striven to make its material as engaging as possible in a highly competitive digital environment. Our subject matter in 2020 has likewise been expansive, covering longstanding areas of human rights concern, such as surveillance and refuge, alongside highly topical questions such as vaccines, quarantine and exam algorithms, to subjects not traditionally viewed through a human rights lens, such as school exclusions. The year ended particularly strongly with the publication of EachOther's new strategy for 2021 and beyond and the release of its first full-length documentary film, *Excluded*.

We have also sought to ensure that the working environment we create at EachOther embodies the principles we espouse. A freelancer who worked with us during the year wrote: "*Working at EachOther has helped my progression as a journalist immensely. I've learned how to develop and frame my ideas when it comes to creating angles for stories. It's shown me how precious independent journalism is and how important it is to be able to provide a platform for people to have a voice*".

EachOther

Trustees' Report for the year ended 31 December 2020

ACHIEVEMENTS AND PERFORMANCE

Summary of main achievements

A number of EachOther's achievements in 2020 stand out:

- In January, EachOther developed the identity of its films and animations, visually putting to work its new brand, launched the previous month.
- In February, EachOther worked with the Law Society and the Bar Council to run a Justice Week campaign.
- In March, EachOther switched wholly to remote working as Covid-19 spread throughout the UK, with much of the charity's news coverage throughout the year then focusing on coronavirus and human rights.
- In June, EachOther launched its new Inspired Source series, featuring regular opinion articles commissioned from aspiring writers in marginalised communities.
- In July, in the wake of the killing of George Floyd in the USA and the renewed prominence of the Black Lives Matter (BLM) movement around the world, EachOther published its own pledge to become a truly anti-racist organisation.
- Then, throughout August, EachOther ran a month-long BLM Takeover of its website by four black guest editors.
- In October, EachOther published an in-depth article and video entitled *What has Judicial Review ever done for us?*
- In November, EachOther welcomed onboard its first Aziz Foundation Journalism Intern.
- In December, EachOther released *Excluded*, a documentary-with-a-difference exploring school exclusions as a human rights issue solely through the eyes of the young people most affected. The 45mins film has so far been viewed 5,960 times on YouTube. Universities, legal charities and other relevant institutions across the UK have contacted EachOther, having watched the film, to propose collaborating with us in 2021. These partnerships will help us to ensure that the views of young people in the documentary are heard nationwide and that their rights are taken seriously.
- Also in December, EachOther published *We Are EachOther*, its strategy for 2021 and beyond.

In addition to the above, EachOther published over 200 articles containing news and views on human rights in the UK and continued to produce its video series, Big Questions, featuring interviews during the year with Richard Ratcliffe, Waad Al-Kateab, Raphael Rowe, Lady Phyll, Lord Dubs, Anne Longfield and Sherrie Smith. The charity also launched two new video series during 2020. The first was EachOther OnAir, a series of split-screen, livestreamed panel discussions, with an episode in August on BLM and one in December on school exclusions. The second was A Minute Of Your Time, with an episode in September featuring the TUC's Sian Elliott.

The difference EachOther has made

Whilst statistics cited above capture the extent of EachOther's reach in 2020, the charity also sought to increase the diversity of its audience during the year. For example, the BLM Takeover the charity ran in August 2020 deliberately increased our engagement with members of black and minority ethnic communities in the UK. Meanwhile, our documentary on school exclusions in December exposed professionals across the education sector to EachOther's work.

EachOther also endeavoured during the year to ascertain more in-depth information about the impact of its work. A system was established to seek qualitative feedback from eg interviewees and commissioned writers. Two examples of that feedback can be found below.

"This is the most important article I have written to date and may be the most important one I will ever write. I never thought I would be chronically ill at 21. I definitely never thought I would be embarrassed about it... It was EachOther that gave me the platform to write about this... I was nervous about publishing it, so this means a lot to have such positive support... Some people even wrote to me to say it was the first time they felt like their experience was heard and validated."

(Danni Watts, author of a piece on ME as part of EachOther's Inspired Source series)

EachOther

Trustees' Report for the year ended 31 December 2020

"The journalist from each other was well read and prepared when she interviewed me. It was so good the BBC News adopted her approach and interviewed me for the Six O'Clock news with 4 million viewers"

(Dee Livesey, interviewee for a piece by EachOther on Gender Recognition Certificates)

FINANCIAL REVIEW

Financial position

At the end of 2019 EachOther had accumulated funds totalling £38,567.

During 2020, the charity secured £505,954 of income and expended £337,657 in furtherance of its charitable objects.

At the end of 2020, accumulated funds had grown to £206,864, including restricted funds of £20,561 and designated funds of £100,000.

Reserves policy and position

EachOther has a reserves policy of retaining three months of minimum running costs plus full shut-down costs, which, at the end of 2020, suggested reserves be retained of £66,000. At 31 December 2021, the charity's free reserves amounted to £83,704 which exceeded this target as funds were received early. EachOther's approved budget for 2021 forecasts that the reserves policy will continue to be met.

Going concern

Given the healthy financial position of the charity at the end of 2020 detailed above, and the positive prospects for fundraising on the horizon, EachOther's trustees are confident that the organisation continues to be a going concern.

Financial effect of significant events

Covid-19 and the government's response to it has affected EachOther financially in three main ways. It has meant our entire team has had to work from home since March 2020, and counting, during which time we have had to pay rent for an office which we could not safely or legally use. Covid-19 has also compromised our ability to perform in-person video work with our in-house film team, which has in turn limited our ability to win commissioned film-making work to generate earned income. The pandemic has also impacted our ability to raise funds from trusts and foundations who have in some cases opted to prioritise physical support for communities directly affected by the pandemic over digital operations like ours.

Fundraising and funding

EachOther had three main streams of funding in 2020, receiving income during the year broken down as follows:

- Donations: £7,840
- Grants: £490,174
- Earned income: £7,940

The majority of fundraising activity in the year was directed towards securing new and additional grants from domestic and international philanthropic trusts and foundations. Some fundraising activity was undertaken to win commissioned video work by way of earned income, including presenting at a relevant conference online and developing a relevant webpage to advertise the services EachOther offers. Limited fundraising efforts to solicit donations included the deployment of a new widget on our website and approaching law firms and barristers' chambers for support.

EachOther

Trustees' Report for the year ended 31 December 2020

Main funding sources

EachOther's main individual funding sources (of £4,500 and over) in 2020 were:

- William Frederick Haines Foundation:
 - £100,000 for 2020
 - £100,000 for 2021
 - £100,000 for 2022
- Oak Foundation: £80,000
- Joseph Rowntree Charitable Trust: £60,000
- Lankelly Chase Foundation: £40,000
- Aziz Foundation: £5,590
- CriSeren Foundation: £4,584

GOVERNANCE, STRUCTURE AND MANAGEMENT

Governing document

EachOther's governing document is its constitution which – originally under the name RightsInfo – was drafted, signed and registered with the Charity Commission in 2016 and subsequently amended in 2019 when the organisation's name was changed to EachOther.

Charity constitution

EachOther is a Charitable Incorporated Organisation (CIO). Its charity number is: 1167370.

Recruitment of trustees

Two of EachOther's trustees resigned from EachOther's board during 2020:

- Cyrus New on 18 February
- Allison Kahn on 1 September

Four new trustees were appointed to the board of EachOther during 2020 after the charity ran a competitive recruitment process following public advertisement of the relevant roles:

- Paul Dillane on 18 February
- Ros Taylor on 18 February
- Lena Bheeroo on 11 November
- Shameem Ahmad on 11 November

Four existing trustees remained on EachOther's board throughout 2020:

- Adam Wagner (Chair)
- Andie Lloyd (Treasurer)
- Ali Torabi
- George Peretz

Training for trustees

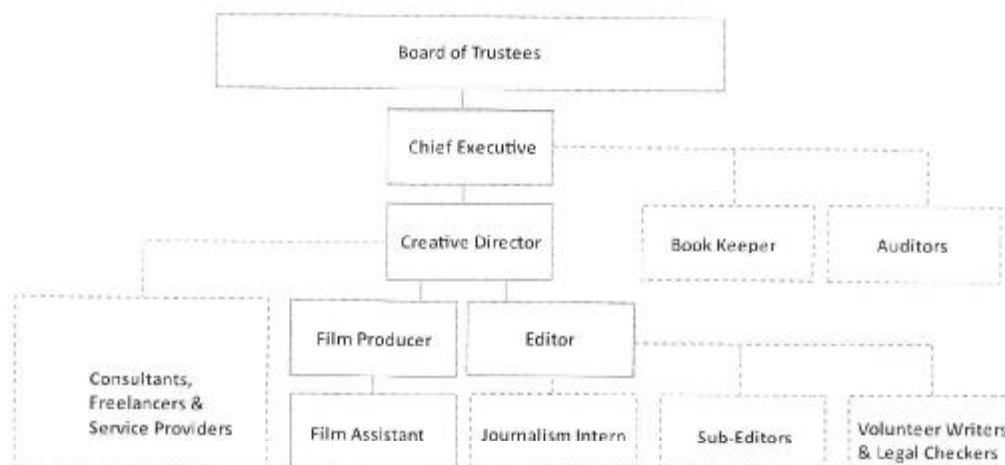
Trustees received training on governance in 2020 and will receive anti-racism training in 2021.

EachOther

Trustees' Report for the year ended 31 December 2020

Organisational structure

At the end of 2020, EachOther's organisational structure can be depicted as follows:



Decision making

Responsibility for decision making in matters related to governance rests with the board of trustees, led by the Chair. Responsibility for decision making in operational matters rests with the team of staff, led by the Chief Executive. The Chief Executive is accountable to the board of trustees, primarily via quarterly board meetings, and is line managed by the Chair.

Key management personnel

EachOther's staff includes a Senior Management Team of two:

- Andy Hull (Chief Executive, who arrived in post at the start of March 2020)
- Sarah Wishart (Creative Director, who acted as Interim Chief Executive in November and December 2019 and January and February 2020)

Use of volunteers

In 2020, EachOther made limited use of unpaid volunteers, including to:

- Write certain editions of its subscribers' weekly e-newsletter
- Draft occasional articles for its website
- Sense-check proposed content from a legal perspective
- Assist with technical problems the charity had encountered with Google Ads

Risk management

EachOther maintains a Risk Register, identifying relevant risks and associated mitigation measures, which is kept up to date by the Chief Executive and presented for discussion by the board of trustees at their quarterly meetings.

EachOther

Trustees' Report for the year ended 31 December 2020

FUTURE PLANS

EachOther's future plans are detailed in its *We Are EachOther* strategy for 2021 and beyond, which also features a more detailed Business Plan, specifically for 2021. That plan's five themes are to:

- Build on our existing strengths and successes;
- Expand our range of state-of-the-art assets;
- Forge partnerships with those who share our values to lift each other up;
- Drive the organisation to the next level by growing strategically; and
- Raise more funds to maximise our impact.

STATEMENT OF TRUSTEES RESPONSIBILITIES

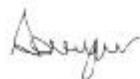
The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those accounts, the trustees are required to:

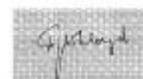
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is presumed that the charity will not continue in business.

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

The accounts were approved by the board on 4 May 2021 and were signed on its behalf by:



Adam Wagner - Chair of Trustees



Andrew Lloyd - Treasurer

Independent Auditor's Report to the trustees of EachOther

Opinion

We have audited the accounts of EachOther (the 'charity') for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet, statement of cash flows and notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the accounts:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The trustees are responsible for the other information.

Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independent Auditor's Report to the trustees of EachOther

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the accounts is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the accounts are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the accounts

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- The Charity is required to comply with charity law and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.
- We gained an understanding of how the charity complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls.
- The audit team, which is experienced in the audit of charities, considered the charity's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that all restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. This included reviewing journal adjustments and unusual transactions.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Independent Auditor's Report to the trustees of EachOther

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken, so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report or for the opinions we have formed.

Knox Cropper LLP

26 May 2021

Knox Cropper LLP
Statutory Auditor
65 Leadenhall Street
London
EC3A 2AD

Knox Cropper is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

EachOther
Statement Of Financial Activities
For The Year Ended 31st December 2020

	Notes	Unrestricted Funds £	Restricted Funds £	2020 Total £	Unrestricted Funds £	Restricted Funds £	2019 Total £
INCOME AND ENDOWMENTS FROM							
Grants and Donations	2	427,840	70,174	498,014	218,787	76,500	295,287
Other trading activities		7,940	-	7,940	18,707	-	18,707
TOTAL INCOMING RESOURCES		435,780	70,174	505,954	237,494	76,500	313,994
EXPENDITURE ON							
Charitable Activities	4	287,035	50,622	337,657	271,397	101,658	373,055
TOTAL RESOURCES EXPENDED	3	287,035	50,622	337,657	271,397	101,658	373,055
NET INCOME/(EXPENDITURE)		148,745	19,552	168,297	(33,903)	(25,158)	(59,061)
TRANSFERS BETWEEN FUNDS		1,749	(1,749)	-	-	-	-
NET MOVEMENT IN FUNDS		150,494	17,803	168,297	(33,903)	(25,158)	(59,061)
Reconciliation of Funds:							
Total Funds brought forward		35,809	2,758	38,567	69,712	27,916	97,628
Total funds carried forward		£186,303	£20,561	£206,864	£35,809	£2,758	£38,567

The notes form part of these accounts.

EachOther
Balance Sheet
As At 31st December 2020


	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible Fixed Assets	9	2,599	540
CURRENT ASSETS			
Debtors	10	3,513	3,559
Cash at Bank and on Deposit		208,017	39,480
		211,530	43,039
LIABILITIES			
Amounts falling due within one year	11	(7,265)	(5,012)
NET CURRENT ASSETS		204,265	38,027
NET ASSETS		£206,864	£38,567
FUNDS			
Restricted Reserve		20,561	2,758
Unrestricted Funds			
Designated		100,000	-
General		86,303	35,809
TOTAL FUNDS	12	£206,864	£38,567

The notes form part of these accounts

The accounts were approved by the Board of Trustees on 4 May 2021 and signed on its behalf by:



 Adam Wagner - Chair of Trustees



 Andrew Lloyd - Treasurer

DATE: 7 May 2021

EachOther
Statement of Cash Flows
For The Year Ended 31st December 2020

	Notes	2020	2019
Net cash (used by)/provided from operating activities	15	£ 171,336	£ (59,525)
Cash flows from investing activities	16	<u>(2,799)</u>	<u>-</u>
Net change in cash and cash equivalents in the period		<u>168,537</u>	<u>(59,525)</u>
Reconciliation of net cash flow to movement in net cash			
Movement in net cash in the period		168,537	(59,525)
Net cash and cash equivalents brought forward		<u>39,480</u>	<u>99,005</u>
Net cash and cash equivalents carried forward		<u>£208,017</u>	<u>£39,480</u>

EachOther
Notes To The Accounts
For The Year Ended 31st December 2020

1. PRINCIPAL ACCOUNTING POLICIES

(a) **Basis of Preparation**

The accounts of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) second edition '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), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The accounts have been prepared under the historical cost convention.

(b) **Going Concern**

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

Taking into account the impact of the Covid-19 pandemic, the trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

(c) **Fund Accounting**

- (I) Unrestricted Funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.
- (II) Designated Funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the accounts.
- (III) Restricted Funds can only be used for particular restricted purposes as specified by the grant giving body or donor.

(d) **Income**

All income is included in the statement of financial activities when the charity is entitled to the Income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- (I) Voluntary Income is received by way of grants, donation and gifts and is included in full in the Statement of Financial Activities when receivable. Grants receivable are recognised when the Charity becomes unconditionally entitled to the grant.

(e) **Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred.

Expenditure on charitable activities comprises expenditure related to the direct furtherance of the Charity's objectives as well as overheads and governance costs.

Governance costs are those incurred in connection with the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements.

EachOther
Notes To The Accounts
For The Year Ended 31st December 2020

1. **PRINCIPAL ACCOUNTING POLICIES** (continued)

(f) **Tangible Fixed Assets and Depreciation**

Tangible fixed assets costing over £500 (including any incidental expenses of acquisition) are capitalised. Depreciation is provided at rates calculated to write off the cost on a straight line basis over their expected useful economic life. The rate of depreciation applied to Office Equipment is 20%.

(g) **Foreign Currencies**

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the SOFA.

EachOther
Notes To The Accounts
For The Year Ended 31st December 2020

2. GRANTS AND DONATIONS

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Unrestricted Funds £	Restricted Funds £	Total 2019 £
Trusts and Foundations	419,900	70,174	490,074	211,500	76,500	288,000
Corporate donations	4,257	-	4,257	-	-	-
Individuals	3,683	-	3,683	7,287	-	7,287
Total	£427,840	£70,174	£498,014	£218,787	£76,500	£295,287

3. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Unrestricted Funds £	Restricted Funds £	Total 2019 £
Charitable activities (see note 4)	287,035	50,622	337,657	271,397	101,658	373,055
Total	£287,035	£50,622	£337,657	£271,397	£101,658	£373,055

EachOther
Notes To The Accounts
For The Year Ended 31st December 2020

4. CHARITABLE ACTIVITIES

	2020	2019
	£	£
Expenditure on charitable activities comprised:		
Organisational	60,602	108,623
Office & Premises	31,774	30,110
IT costs	20,153	6,039
Finance	4,452	3,572
Governance	7,652	2,963
Partnerships & Earned Income	32,063	27,729
Content - Editorial	73,617	67,401
Content - Creative	103,240	120,211
Marketing & Business Development	4,067	5,795
Impact & Measurement	38	612
	£337,657	£373,055

The above expenditure has been directly allocated to funds and programmes in accordance with the relevant restrictions.

Expenditure on charitable activities includes auditors' remuneration of £3,900 (2019: £4,200).

5. STAFF COSTS AND NUMBERS

	2020	2019
	£	£
Salaries	183,724	206,609
Employers NIC	14,615	17,297
Pension	2,457	3,864
	£200,796	£227,770

The average number of employees during the year was 6 (2019: 7).

No members of staff had emoluments in excess of £60,000 for the year (2019: none).

6. PENSIONS

The charity operates an auto-enrolment pension scheme for staff with NEST which commenced in January 2018.

Pension costs stated in note 5 and charged in the statement of Financial Activities represent the total contributions payable by the charity in the year.

7. TRUSTEES' REMUNERATION AND EXPENSES

The Charity did not pay to its trustees any remuneration during the year (2019: £Nil). These accounts include no costs relating to Trustee expenses (2019: £nil).

EachOther
Notes To The Accounts
For The Year Ended 31st December 2020

8. KEY MANAGEMENT PERSONNEL

The key management personnel of the charity are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any trustee of the entity. The total employee benefits, including employer pension contributions of the key management personnel (Chief Executive and Creative Director) amounted to £105,555 (2019: key management personnel comprised the Chief Executive £56,205).

9. FIXED ASSETS

	Office Equipment	Total
	£	£
Cost		
As at 1 st January 2020	900	900
Additions	2,799	2,799
At 31 st December 2020	3,699	3,699
Depreciation		
As at 1 st January 2020	360	360
Charge during the Year	740	740
At 31 st December 2020	1,100	1,100
Net Book Value as at 31 st December 2020	£2,599	£2,599
Net Book Value as at 31 st December 2019	£540	£540

10. DEBTORS

	2020	2019
	£	£
Accrued Income	3,513	3,559
	£3,513	£3,559

11. CREDITORS

	2020	2019
	£	£
Accruals	7,265	5,012
	£7,265	£5,012

EachOther
Notes To The Accounts
For The Year Ended 31st December 2020

12. **MOVEMENTS IN FUNDS**

	1st January 2020	Income	Expenditure	Transfers	31st December 2020
Restricted Funds					
Aziz Foundation	-	5,590	(3,559)	-	2,031
CriSeren	1,500	4,584	(4,292)	-	1,792
Lankelly Chase	-	40,000	(24,519)	-	15,481
Joseph Rowntree Charitable Trust	1,258	20,000	(18,252)	(1,749)	1,257
Sub total	<u>2,758</u>	<u>70,174</u>	<u>(50,622)</u>	<u>(1,749)</u>	<u>20,561</u>
Unrestricted Funds					
Designated	-	-	-	100,000	100,000
General	35,809	435,780	(287,035)	(98,251)	86,303
	<u>35,809</u>	<u>435,780</u>	<u>(287,035)</u>	<u>1,749</u>	<u>186,303</u>
TOTAL FUNDS	<u>£38,567</u>	<u>£505,954</u>	<u>£(337,657)</u>	<u>£ -</u>	<u>£206,864</u>

Descriptions of the restricted funds in 2020 are as follows:

- The Aziz Foundation funded a programme of journalism internships.
- CriSeren Foundation funded cloud storage for EachOther's video catalogue and information technology to support its design and video work.
- Joseph Rowntree Charitable Trust funded a freelance journalism post, remote working technology and work on new audio-visual formats.
- Lankelly Chase Foundation funded EachOther during the Covid-19 pandemic to enable the charity to deliver differently its film-making and audio-visual work on human rights and to bolster its journalistic resource.

The trustees designated £100,000 of unrestricted funds to be used towards core expenditure in 2022.

EachOther
Notes To The Accounts
For The Year Ended 31st December 2020

12. **MOVEMENTS IN FUNDS (Continued)**

Comparative information in respect of the preceding period is as follows:

	1 st January 2019	Income	Expenditure	31 st December 2019
Restricted Funds				
Legal Education Foundation	5,983	30,000	(35,983)	-
Aziz Foundation	3,362	5,000	(8,362)	-
CriSeren	-	1,500	-	1,500
Paul Hamlyn Foundation	18,571	-	(18,571)	-
Joseph Rowntree Charitable Trust	-	40,000	(38,742)	1,258
Sub total	<u>27,916</u>	<u>76,500</u>	<u>(101,658)</u>	<u>2,758</u>
Unrestricted Funds				
Designated	3,000	-	(3,000)	-
General	66,712	237,494	(268,397)	35,809
	<u>69,712</u>	<u>237,494</u>	<u>(271,397)</u>	<u>35,809</u>
TOTAL FUNDS	<u>£97,628</u>	<u>£313,994</u>	<u>£(373,055)</u>	<u>£38,567</u>

Descriptions of the restricted funds in 2019 are as follows:

- The Aziz Foundation funded the *Shine a Light/Pass the Microphone* project.
- CriSeren funded work with the board on governance and strategy.
- The Joseph Rowntree Charitable Trust funded specific expenditure.
- The Legal Education Foundation funded the "RightsInfo News Service".
- The Paul Hamlyn Foundation funded a project to test and explore different messaging.

EachOther
Notes To The Accounts
For The Year Ended 31st December 2020

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds			2020
	Restricted Funds	Designated Funds	General Funds	Total
	£	£	£	£
Fixed Assets	-	-	2,599	2,599
Current Assets	20,561	100,000	90,969	211,530
Current Liabilities	-	-	(7,265)	(7,265)
Total	£20,561	£100,000	£86,303	£206,864

Comparative information in respect of the preceding period is as follows:

	Unrestricted Funds			2019
	Restricted Funds	Designated Funds	General Funds	Total
	£	£	£	£
Fixed Assets	-	-	540	540
Current Assets	2,758	-	40,281	43,039
Current Liabilities	-	-	(5,012)	(5,012)
Total	£2,758	£ -	£35,809	£38,567

14. RECONCILIATION OF NET INCOME FROM OPERATING ACTIVITIES TO NET CASH FLOWS

	2020	2019
	£	£
Net Income for the reporting period	168,297	(59,061)
Depreciation	740	180
Decrease/(Increase) in debtors	46	(456)
(Decrease)/Increase in creditors and provisions	2,253	(188)
Net cash (used by)/provided from operating activities	£171,336	£(59,525)

15. CASH FLOWS FROM INVESTING ACTIVITIES

	2020	2019
	£	£
Purchase of Property, Plant & Equipment	(2,799)	-
Net cash (used by)/provided from operating activities	£(2,799)	£ -

EachOther
Notes To The Accounts
For The Year Ended 31st December 2020

16. ANALYSIS OF CHANGES IN NET DEBT

Cash and Cash Equivalents	At 1 January 2020	Cashflows	Non-Cash Changes	At 31 December 2020
Cash at Bank	39,480	168,537	-	208,017
	<u>£39,480</u>	<u>£168,537</u>	<u>£ -</u>	<u>£208,017</u>

17. RELATED PARTY TRANSACTIONS

After the year end, one of the Trustees, Ali Torabi, joined one of the charity's funders, The Joseph Rowntree Charitable Trust, as an employee. The Joseph Rowntree Charitable Trust made grants totalling £60,000 to the charity in the year (2019: £40,000). There were no other related party transactions in the year (2019: none).

18. FINANCIAL COMMITMENTS

At the year end, the charity had total commitments under non-cancellable operating leases as follows:

	2020	2019
	£	£
Land & buildings		
Amounts payable:		
Within 1 year	17,220	17,220
Within 2 to 5 years	<u>27,265</u>	<u>44,485</u>
	<u>£44,485</u>	<u>£61,705</u>

EACHOTHER

**MANAGEMENT LETTER
FOR THE YEAR ENDED
31 DECEMBER 2020**



The Trustees
EachOther

20 April 2021

Dear Trustees,

We have set out in the attached report the key matters arising from our audit including those prescribed by International Auditing Standard 260. We have also attach the proposed letter of representations on which we are planning to place reliance for the purpose of our audit.

As you will appreciate, our audit procedures are designed primarily to enable us to form an opinion on the accounts as a whole. Our procedures include such tests of the accounting records and internal control systems as are, in our opinion, necessary for audit purposes. Consequently, whilst our procedures may identify certain weaknesses which may exist, the audit procedures in themselves should not be relied upon to reveal all the weaknesses which may exist in the system.

This report has been prepared for your sole use and we assume no responsibility to any other party in respect of its contents. The report should not be disclosed to any third party without our prior written consent.

This report is not exhaustive and deals with only the more significant matters which came to our attention during the audit. Other matters of lesser significance have been discussed with the relevant staff during the course of our audit work.

In conclusion we would like to take this opportunity of expressing our appreciation to management and staff for their assistance and co-operation during the course of our audit.

If you have any queries on any of the points in this letter, please do not hesitate to contact us.

Yours sincerely,

Knox Cropper LLP



Knox Cropper LLP

MATTERS ARISING FROM THE AUDIT

General

The purpose of our audit is to gather sufficient evidence to allow us to conclude that the transactions and balances disclosed in the accounts are unlikely to be materially misstated, to establish that disclosures reflected in the accounts comply with the requirements of legislation and relevant accounting standards and to assess whether the accounting policies adopted are appropriate and consistently applied.

Audit Report

We have completed our audit to our satisfaction and intend to issue an unqualified audit opinion on the accounts.

The text of the audit reports is in accordance with the standard text for unqualified audit reports issued by the Financial Reporting Council, which has been revised for periods commencing on or after 1 January 2020.

Audit Adjustments

The only adjustment arising from our audit work was a reduction of accrued income by £4,197 as the income did not relate to the period being audited. We can confirm that no other misstatements were detected during the audit which remain uncorrected other than matters which are both individually and cumulatively clearly trivial.

International Auditing Standards

International auditing standards have been revised for accounting periods commencing on or after 1 January 2020. One impact of this has been changes to the standard unqualified audit report as referred to above.

Another change is to our responsibilities in respect of going concern. Under the revised standard a more formal procedure is required which coincides with the need for greater consideration of going concern in light of Covid-19. The requirement is for management to present to the Board (those charged with governance) an assessment of the going concern status of the charity supported by a financial forecast that looks forward 12 months from the date at which the accounts are to be approved i.e. to May 2022.

The Board will use this assessment as part of their consideration of whether the charity is a going concern. As auditor we are required to review and challenge the charity's formal going concern assessment.

We have reviewed the charity's budget for 2021 and confirm that it is in accordance with our expectations.

MATTERS ARISING FROM THE AUDIT (continued)

Accounting policies and Disclosures

The accounting policies adopted by the Charity have been consistently applied and are appropriate to its operations.

There were no changes in legislation which affected the presentation or disclosures in the accounts this year and therefore the form and content of the accounts are consistent with the preceding year.

Accounting Systems and Internal Controls

We can confirm that the accounting records were generally well maintained during the year and that no significant weaknesses were identified during the audit.

The controls in place appear to be appropriate and effective given the size of the organisation.

Professional Ethics and Independence

We confirm our compliance with Ethical Standards issued by the Financial Reporting Council and there are no matters in relation to our audit engagement which we consider should be brought to your attention.

MATTERS ARISING FROM THE AUDIT (continued)

Emerging Issues

Charity Governance Code Update

The Charity Governance Code has been refreshed in December 2020. The code, which is endorsed by the charity commission although not compulsory, sets out the seven principles of good governance, with separate versions for small and large charities. The main changes relate to the Diversity principle and to the Integrity principle:

- a) The Diversity principle has been renamed the Equality, Diversity and Inclusion principle and there is a greater focus on the Trustees defining the importance of this principle for their charity and then establishing and monitoring targets and publicising progress.
- b) The updated Integrity principle emphasises the importance of understanding safeguarding responsibilities and establishing robust procedures including processes whereby concerns can be raised.

VAT: Digital advertising

The supply of advertising services to a charity is generally zero-rated, but there was previously uncertainty regarding digital advertising. HMRC have recently confirmed, in Revenue and Customs Brief 13 (2020), that some digital advertising can be zero rated for VAT, provided the advertising is targeted at the general public and not at specific individuals. However, HMRC continues to exclude social media advertising from zero-rating on the basis that it targets individuals by a digital address.

For more information, go to:

[Revenue and Customs Brief 13 \(2020\): VAT charity digital advertising relief - GOV.UK](https://www.gov.uk/government/briefings/2020/04/2020-04-13-revenue-and-customs-brief-13-vat-charity-digital-advertising-relief)
(www.gov.uk)