

# **EACHOTHER**

**TRUSTEES' REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 31<sup>st</sup> 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)

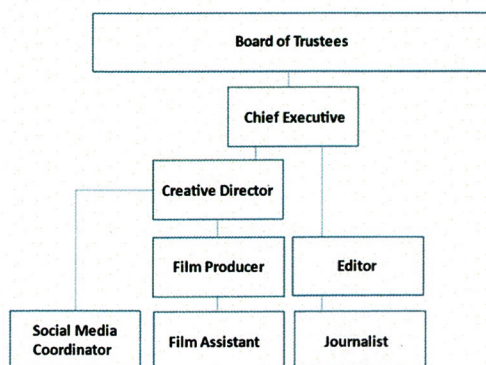
On 19 July 2022, following a public recruitment process, three new trustees joined EachOther's board: Dimitrios Giannouloupoulos, Clare Robertson and Eilidh Turnbull.

### 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.

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# EachOther

## Trustees' Report for the year ended 31 December 2021

### STATEMENT OF TRUSTEES RESPONSIBILITIES

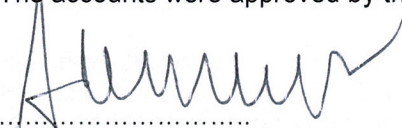
The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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.

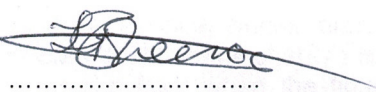
The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the applicable Charity (Accounts and Reports) Regulations and the provisions 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 20<sup>th</sup> 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](http://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 31<sup>st</sup> December 2021**

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

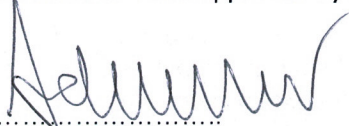
The notes form part of these accounts.

**EachOther**  
**Balance Sheet**  
**As At 31<sup>st</sup> December 2021**

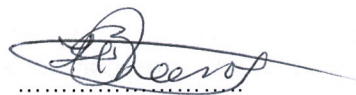
	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible Fixed Assets	9	<u>1,859</u>	<u>2,599</u>
<b>CURRENT ASSETS</b>			
Debtors	10	3,081	3,513
Cash at Bank and on Deposit		<u>111,641</u>	<u>208,017</u>
		114,722	211,530
<b>LIABILITIES</b>			
Amounts falling due within one year	11	(4,698)	(7,265)
<b>NET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

The notes form part of these accounts

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



Adam Wagner - Chair of Trustees



Lena Bheeroo - Trustee

DATE: 20<sup>th</sup> October 2022



**EachOther**  
**Notes To The Accounts**  
**For The Year Ended 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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
<b>Total</b>	<b>£160,541</b>	<b>£8,637</b>	<b>£169,178</b>	<b>£427,840</b>	<b>£70,174</b>	<b>£498,014</b>

**3. EXPENDITURE**

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

**EachOther**  
**Notes To The Accounts**  
**For The Year Ended 31<sup>st</sup> December 2021**

**4. CHARITABLE ACTIVITIES**

	<b>2021</b>	<b>2020</b>
	£	£
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
	<u>£293,856</u>	<u>£337,657</u>

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**

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

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).

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**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**

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

**10. DEBTORS**

	<b>2021</b>	<b>2020</b>
	£	£
Accrued Income	3,081	3,513
	<u>£3,081</u>	<u>£3,513</u>

**11. CREDITORS**

	<b>2021</b>	<b>2020</b>
	£	£
Accruals	4,698	7,265
	<u>£4,698</u>	<u>£7,265</u>



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**For The Year Ended 31<sup>st</sup> December 2021**

**12. MOVEMENTS IN FUNDS**

	<b>1<sup>st</sup> January 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>31<sup>st</sup> December 2021</b>
<b>Restricted Funds</b>					
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)	-
<b>Unrestricted Funds</b>					
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
<b>TOTAL FUNDS</b>	£206,864	£198,875	£(293,856)	£ -	£111,883

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.

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

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

	<b>1<sup>st</sup> January 2020</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>31<sup>st</sup> December 2020</b>
<b>Restricted Funds</b>					
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>
<b>Unrestricted Funds</b>					
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>
<b>TOTAL FUNDS</b>	<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**

				<b>2021</b>
	<b>Restricted Funds</b>	<b>Unrestricted Funds Designated Funds</b>	<b>General Funds</b>	<b>Total</b>
	£	£	£	£
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:

				<b>2020</b>
	<b>Restricted Funds</b>	<b>Unrestricted Funds Designated Funds</b>	<b>General Funds</b>	<b>Total</b>
	£	£	£	£
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>

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**Notes To The Accounts**  
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**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:

	<b>2021</b>	<b>2020</b>
	£	£
<b>Land &amp; buildings</b>		
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>