

FRIEND COUNSELLING (LONDON) LTD

England & Wales · Charity number 299307

Details

Other names LONDON FRIEND

Status Registered

Legal form Charitable company

Company number [01345530](#)

Registered 1989-12-18

Register [View on the Charity Commission register](#)

Contact

Address 86 Caledonian Road
Kings Cross
London
N1 9DN

Phone 02078331674

Email office@londonfriend.org.uk

Website www.londonfriend.org.uk

Activities

Objects: TO RELIEVE MENTAL AND EMOTIONAL CRISES SUFFERED BY PERSONS, PRIMARILY IN LONDON, WHO ARE HOMOSEXUAL, BI-SEXUAL OR IN DOUBT ABOUT THEIR SEXUAL IDENTITY OR BY THOSE WHO MAY BE AFFECTED OR INVOLVED WITH SUCH PERSONS, BY GIVING OF ADVICE, COUNSEL AND HELP FROM MEMBERS OF THE ASSOCIATION WORKING UNDER DIRECTION, WHO HAVE BEEN SELECTED AND PREPARED TO GIVE SUCH ADVICE COUNSELLING AND HELP.

Activities: London Friend provides a wide range of services and activities aimed at improving the health and well-being of the Lesbian, Gay, Bisexual & Transgender community. Some of our services include one-to-one and group counselling, drug and alcohol support and coming-out and other peer support groups. We also run an LGBT community centre in Kings Cross.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£762,290	£685,005	£640,825	16
2024-03-31	£708,705	£614,962	£563,540	14
2023-03-31	£720,837	£625,314	£469,797	13
2022-03-31	£618,358	£569,830	£374,274	12
2021-03-31	£575,399	£505,058	£325,746	14

Trustees

Name	Role	Appointed
Mubeen Ahmed	Chair	2023-07-17
Alistair Charles Wilkinson		2025-12-11
Dr Vivienne Smith		2021-08-24
Joshua John Lolek Ricafrente De Luna		2020-08-24
Rachel Anne Croshaw		2025-07-22
Thomas William McPhail		2026-03-17

FRIEND COUNSELLING (LONDON) LTD

England & Wales - Charity number 299307

Accounts

Registered Company Number – 01345530

Register Charity Number - 299307

**FRIEND COUNSELLING (LONDON) LTD
(KNOWN AS LONDON FRIEND)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

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FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report

For the year ended 31 March 2025

The trustees present their annual report and the financial statements for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Memorandum and Articles of Association, the Charities Act 2011 and '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 (FRS102)' (as amended for accounting periods commencing from 1 January 2019).

Charitable objectives and activities

London Friend has been at the forefront of lesbian, gay, bisexual and transgender (LGBTQ+) activism and service provision since the early 1970's – we celebrated our 50th birthday in 2022. London Friend is a vibrant LGBTQ+ health and well-being charity with a wide portfolio of well-established services and a range of newer initiatives aimed at meeting the needs of the LGBT community.

London Friend exists to improve the health and well-being of people who are lesbian, gay, bisexual, or transgender, or in doubt about their sexual orientation or gender identity. Where necessary, support is also provided to families and friends of LGBTQ+ people.

London Friend works to provide services to LGBTQ+ people where those provided by mainstream services do not appropriately meet the needs of LGBTQ+ people, for whatever reason.

The charity currently provides one-to-one and group counselling, peer support groups, social groups and activities, drug and alcohol support and advice, training and consultancy, referral to other services and a range of other ad hoc support services.

Our Values

Empowerment, Equality, Competence and Care

Staff and volunteers

During the year London Friend had the following core members of staff:

- Chief Executive,
- Volunteer Manager,
- Antidote Drug & Alcohol Services Manager,
- Antidote Drug & Alcohol Services Assistant Manager
- Health and Wellbeing Administrator,
- Counselling Services Manager
- Senior Counsellor and specialist Domestic Abuse Counsellor (1 staff member, 2 x part-time roles)
- Antidote Drug and Alcohol recovery worker (x 5)
- SASH Health and Wellbeing Coach (x 2)

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2025

Staff and volunteers – *continued*

- SASH counsellor (part-time)
- Comms Officer (part-time)
- Cleaner (part-time)

London Friend also contracted the services of a finance officer.

London Friend has a policy of engaging LGBTQ+ volunteers in the delivery of its services to clients, and it is dependent on the support of these volunteers for the running of the organisation. During the course of the year 193 people volunteered time with the organisation in structured volunteering roles, including counsellors, Antidote key workers, group facilitators, clinical supervisors, trustees, and administrative support. 53 of these volunteers were newly recruited during the year.

All the volunteers received a full induction, together with specific training relating to their area of work. The counsellors received fortnightly clinical supervision.

Public benefit

The charitable objectives and activities, and achievement sections of this report clearly set out the activities which London Friend undertakes for the public benefit.

Significant achievements within the year

2024/25 was another stable year for London Friend. Our main focus continued to be on the delivery of health and wellbeing support services to LGBTQ+ people and we continued to engage LGBTQ+ people through structured volunteering to help deliver these.

We continue our work delivering Antidote, our service supporting LGBTQ+ people around alcohol and drugs. This makes us the UK's leading charity responding to chemsex support needs and a large focus of our work during the year has been strategic work with local authorities, commissioners and service providers who are developing local healthcare and whole systems approaches to this growing public health issue.

To mark World Mental Health Day, we continued a publicity campaign jointly with two LGBTQ+ charity partners, elop and LGBT HERO. Can we HELP? places advertisements and publicity materials in venues around London, with a website directing to a hub of mental health resources and referral information for the three charities' services. www.lgbtghelp.org.uk

We had a prominent presence at key LGBTQ+ events such as Pride in London and UK Black Pride.

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2025

Significant achievements within the year – *continued*

1. Income for the year was £762,290. This included funding from the National Lottery Community Fund; The National LGBT Partnership; SASH Partnership; DAWS Partnership; London LGBT Domestic Abuse Partnership; the London Boroughs of Lambeth and Southwark; the London Borough of Islington; the City and Hackney Recovery Partnership; the Henry Smith Charity; The Love Tank; the City Bridge Foundation; the Mercers Company; HIV Prevention England; the Ministry of Justice; and corporate partner Peloton.
2. We continued to deliver alcohol and drug support for LGBTQ+ people via our Antidote service. This service remains the main drug and alcohol service in the UK specifically run by and for LGBTQ+ people. Our expertise in this area has been shared through training and capacity building work.
3. We continued to provide services as a member of the LGBT Domestic Abuse Partnership as a counselling provider. This Partnership, led by Galop and with Stonewall Housing, was re-funded from April 2022 for 4 years.
4. We continued a contract with the London Boroughs of Lambeth and Southwark to provide specialist chemsex services and support in the Boroughs. This includes capacity building with local services to improve their ability to support chemsex clients and strategic work with the local authorities. We also began new work with the London Borough of Islington, delivering grant and contract funded work to provide support for chemsex.
5. 2024/25 was the eighth year in the SASH Partnership, to deliver sexual health support in the three central London Boroughs of Westminster, Kensington & Chelsea, and Hammersmith & Fulham. Led by Turning Point with Metro, and Naz, the service works as a multi-agency, multi-disciplinary team. London Friend provides leadership on LGBT work through two full-time and one part-time roles. SASH was recommissioned by Westminster and Kensington & Chelsea from April 2022 and by Hammersmith & Fulham from April 2024.
6. London Friend continued as a member of the National LGBT Partnership, a group of England-wide LGBT organisations working collectively as a member of the Department of Health and Social Care's Voluntary Sector Health and Wellbeing Alliance. This is a mechanism via which the Department (DHSC) engages with the voluntary sector.
7. We continued delivering a three-year partnership with elop and LGBT HERO delivering mental health support funded by the National Lottery Community Fund for three years from January 2022. We are the lead partner. We are pleased to have received further funding from the National Lottery Community Fund to continue and expand this work for five years from April 2025.

Significant achievements within the year – *continued*

8. We continued to work on a coordinated response to chemsex and crime with partners including the Metropolitan Police and Probation who have developed Project Sagamore as a multi-agency approach. We continued to deliver a pilot funded by the Ministry of Justice through the HMPPS Innovation Grants programme providing a specialist LGBTQ+ and chemsex rehabilitation offer to men convicted of offending in the chemsex context. We have also worked strategically with local authorities, commissioners, and service providers developing multi-agency approaches and conducting local needs assessments.
9. We continued our partnership with Turning Point and Mind in the City, Hackney and Waltham Forest (Mind CHWF) to deliver a substance misuse service in the City of London and Hackney. We are a subcontracted provider, with the contract funding one full time LGBTQ+ recovery worker. This work also includes outreach in the Homerton Sexual Health Service in Hackney.
10. We continued to engage closely with our LGBTQ+ and related sector colleagues, including via the LGBT Consortium and the National LGBT Partnership. This provides important networking opportunities and mutual support between LGBTQ+ charities and organisations.
11. We worked with the British Association for Counselling and Psychotherapy (BACP) who carried out research into the value of third sector counselling services, published as a research report in 2024.
12. We began a partnership with The Love Tank, a queer-led Community Interest Company to deliver a new chemsex and other substances harm reduction programme.
13. We began delivery of a new group counselling service, supported by the City Bridge Foundation. In the first year we delivered seven groups including targeted groups for GBT men, LBT women, and trans and nonbinary people.
14. We worked with the Media Trust through their Stronger Voices programme which supports third sector organisations to strengthen their communications activity.

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2025

Charitable activities within the year

London Friend's core client services within the year included:

Counselling and mental health support

346 clients received contracted counselling during the year, of which 70 attended our new group counselling service. A total of 62 volunteers supported delivery of the counselling service throughout the year. The service engaged 9 clinical supervisors, and 4 new group counsellors supported the new group counselling service. Frequent issues addressed through counselling included common mental health issues such as anxiety; depression; and stress; plus, relationships; self-esteem; loneliness; and isolation. 46% of clients discussed coming out. 58% of clients discussed their sexual orientation and a quarter discussed their gender identity. 24% indicated their gender identity was different to that typically associated with their sex recorded at birth.

Antidote – Drug and Alcohol Services

Our drug and alcohol service, Antidote, continued to deliver support during the year. 441 people receiving support, which represented an increase of 18% from the previous year. We also saw the highest number of new clients at 348. Antidote was supported by 31 volunteers. The predominant issue supported by Antidote remains chemsex, the use of drugs to enhance and prolong sex between men. One third of clients report alcohol as an issue, with 1 in 5 reporting this as their primary concern. Antidote provided one to one and group interventions plus outreach into sexual health clinics. In addition to Antidote Management the service employed five drug and alcohol recovery workers, three of which were co-located in drug and alcohol treatment services serving five London Boroughs (City of London; Hackney; Westminster; Kensington & Chelsea; and Hammersmith & Fulham). The work done through these partnerships is separately reported by the lead agencies. We also appointed a recovery worker to lead our pilot with HMPPS. Our long-term Manager of our drug and alcohol service Antidote retired in November 2024 after 25 years connected to the service in its former incarnations managed by Turning Point and since transferring to London Friend in 2011, who was replaced by our Assistant Manager.

Social and Support Groups

We run a range of social and support groups each month. These include coming out groups; trans and non-binary group; social activities; older LGBT group; a weekly drop-in for LGBTQ+ people; a group for neurodiverse LGBTQ+ people; and activity groups such as creative writing and crafting. These groups provide a safe space for LGBTQ+ people to meet others and improve wellbeing through social contact. 583 people received support through groups in 2024/25, and we ran 250 groups. 90 volunteers supported delivery of groups online during the year.

Our most well attended group continues to be T on Tuesday, a group for trans and non-binary people, attended by 123 people during the year, 21% of all group clients. This reflects the increasing number of trans and non-binary people the charity supports.

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2025

Charitable activities within the year – *continued*

SASH

London Friend continued with the SASH Sexual Health partnership which is commissioned to deliver services in the three London Boroughs of Westminster, Kensington & Chelsea, and Hammersmith & Fulham. SASH is led by Turning Point with London Friend, Metro Charity, and Naz Project. Two Health and Wellbeing Coaches and one part time counsellor provide LGBTQ+ specific support. Clients seen as part of this service are reported via SASH's KPIs to commissioners.

City and Hackney Recovery Partnership

London Friend continued as a partner in the commissioned substance misuse service in the City of London and Hackney. This partnership is led by Turning Point with Mind in the City, Hackney and Waltham Forest. One recovery worker provided specialist support to LGBTQ+ clients. Clients seen as part of these services are reported via the Recovery Service's KPIs to local commissioners and the National Drug Treatment Monitoring System (NDTMS).

DAWS Partnership (Turning Point Central London)

London Friend continued a partnership in the commissioned substance misuse service in Westminster, Kensington & Chelsea, and Hammersmith & Fulham. This partnership is led by Turning Point. Two recovery workers provided specialist support to LGBTQ+ clients. Clients seen as part of this service are reported via the DAWS Service's KPIs to local commissioners and the National Drug Treatment Monitoring System (NDTMS).

Administrative Support

The organisation was supported by 5 administration volunteers throughout the year.

Community Centre and Meeting Space

The organisation provides free and low-cost meeting and social space for external groups and organisations within the LGBT community to use. During this year we have hosted Stonewall Housing; Beaumont Society; SM Dykes; Queer Book Club; London International Lesbians Book Club; CMA; LGBTQ Carers; and Queer China.

Training

124 volunteers attended in-house training during the year; 21 volunteer training courses were provided during the year with topics including trans awareness; neurodiversity; eating disorders; suicide prevention; psychosexual issues; GHB/GBL detox and residential treatment options; motivational interviewing; and specialist CPD for counsellors. managing psychosis; chemsex; digital safety; working with trauma; and suicide prevention. 17 training sessions were provided to external agencies, with around 200 attendees, including representatives from sexual health and drug and alcohol treatment agencies.

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2025

Financial review

The Trustees are pleased that the organisation has maintained a strong financial position and has continued to attract support of funders, including a number of new funders during this financial year. The CEO has maintained a level of income and represented the interests of our service users at a national strategic level. The Finance Officer has contributed significantly to the improvement of financial record-keeping and to the charity's financial governance.

Reserves Policy

The Trustees review its policy and reserves position on a regular basis. They believe a minimum of 3 to 6 months resources expended will enable the charity to continue to meet its objectives if it faces loss of income, increases in costs or delays in receipts. At present the unrestricted income funds stand at £587,568 of which £130,000 has been designated by the trustees. £50,000 has been designated for the freehold property maintenance fund and £80,000 has been designated as the salary cost commitment on the charity's behalf.

Looking forward to 2025/26

We are continuing to deliver our services, with several grants and contracts/sub-contracts being mid-term. These make 2024/25 a stable year for the charity. Our trustees are planning to invest some of our unrestricted reserves on further development for the charity.

In addition to our usual services, we are pleased to be continuing our criminal justice chemsex pilot, an innovative piece of work and the first pilot providing rehabilitative support with this cohort of offenders; this has been extended to March 2026. We are also delighted to have been further funded by the National Lottery Community Fund to continue and expand our mental health partnership with elop and LGBT HERO, which is funded for five years from April 2025. We're also pleased to have embarked on a new partnership with The Love Tank to deliver a new harm reduction initiative which will continue into 2025/26.

Reference and administration details

Company number	1345530
Company name	Friend Counselling (London) Limited
Charity number	299307
Registered Office	86 Caledonian Road, Kings Cross, London, N1 9DN

Our advisers

Bankers	CAF Bank Ltd 25 Kings Hill, West Malling, Kent ME19 4JQ
Independent Examiner	Brown Warner LLP 38 Northgate, Newark-on-Trent, Nottinghamshire, NG24 1EZ

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2025

Reference and administration details - *continued*

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Trustees	Mubeen Ahmed (Chair) Rachel Croshaw (Appointed 1 st August 2025) Joshua De Luna Olivia Andrews (Resigned 10 th September 2025) Vivienne Smith Jonas Thompson-McCormick (Resigned 6 th March 2025)
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Chief Executive Monty Moncrieff MBE

Structure, governance and management

London Friend is a charitable company limited by guarantee, incorporated on 22nd December 1977 and registered as a charity on 18th December 1989.

London Friend is governed by a Board of Trustees who are recruited openly and who meet at least four times a year together with the Chief Executive.

Trustees receive a full induction, are briefed on their roles and responsibilities within the organisation and subsequently have access to a range of governance and financial management courses. The trustees develop and oversee the strategic planning, and all new developments are approved by the Board before work progresses.

The trustees delegate day-to-day management of the charity to the Chief Executive who regularly reports on all areas of organisational performance to the board. There is also regular strategic review and planning sessions.

Governing document

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2025

Risk statement

The Trustees review risk management periodically. This involves identifying the types of risks the charity faces (financial, operational, governance etc.), prioritising them in terms of potential impact and likelihood of occurrence and identifying means of mitigating the risk. As part of this process the Trustees keep the adequacy of the charity's internal controls under review.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the charity.

Statement of trustees' responsibilities

The Trustees (who are also directors of Friend Counselling (London) Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

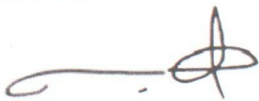
In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By order of the Trustees:

Signed: 
Mubeen Ahmed, Chair of the Board of Trustees

Date:

10-12-2025

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF FRIEND COUNSELLING (LONDON) LIMITED (KNOWN AS LONDON FRIEND) ('THE COMPANY')

For the year ended 31 March 2025

I report to the charity trustees on my examination of the financial statements of the company for the year ended 31 March 2025.

Respective responsibilities of trustees and examiner

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

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic (FRS102).

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 financial statements to be reached.



**David Brown FCA
Brown Warner LLP
38 Northgate, Newark-on-Trent, England NG24 1EZ**

Date: 16 December 2025

Friend Counselling (London) Limited (Known as London Friend)
Statement of Financial Activities (including Income and Expenditure Account)
for the year ended 31 March 2025

		Unrestricted funds				
	Note	General fund £	Designated funds £	Restricted funds £	2025 total £	2024 total £
Income						
Donations & Legacies	3	91,689	-	6,023	97,712	155,356
Grants	4	-	-	249,546	249,546	187,979
<i>Income from charitable activities</i>						
Service funding	5	34,897	-	354,218	389,115	345,110
Training & talks		13,700	-	-	13,700	10,112
Rental income		230	-	-	230	555
<i>Investment income</i>	6	11,987	-	-	11,987	9,593
Total incoming resources		<u>152,503</u>	<u>-</u>	<u>609,787</u>	<u>762,290</u>	<u>708,705</u>
Expenditure						
<i>Costs of raising funds</i>		439	-	-	439	-
<i>Expenditure on charitable activities</i>		88,134	-	596,432	684,566	614,962
Total resources expended	8	<u>88,573</u>	<u>-</u>	<u>596,432</u>	<u>685,005</u>	<u>614,962</u>
Net (outgoing)/incoming resources before transfers, being net (expenditure)/income for the year						
		63,930	-	13,355	77,285	93,743
Gross transfers between funds	14 15	(90,014)	90,000	14	-	-
Net movement in funds		<u>(26,084)</u>	<u>90,000</u>	<u>13,369</u>	<u>77,285</u>	<u>93,743</u>
Total funds brought forward at 1 April 2024		483,652	40,000	39,888	563,540	469,797
Total funds carried forward at 31 March 2025		<u>457,568</u>	<u>130,000</u>	<u>53,257</u>	<u>640,825</u>	<u>563,540</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account

Friend Counselling (London) Limited (Known as London Friend)
Balance sheet
as at 31 March 2025

	Note	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	10		133,535		144,947
Current assets					
Debtors	11	136,188		162,680	
Cash at bank and in hand		519,646		407,864	
		655,834		570,544	
Creditors: amounts falling due within one year	12	(75,948)		(74,680)	
Net current assets			579,886		495,864
Creditors: amounts falling due after more than one year	13	(72,596)		(77,271)	
			640,825		563,540
The funds of the charity					
Unrestricted income funds					
General			457,568		483,652
Designated	14		130,000		40,000
			587,568		523,652
Restricted income funds	15		53,257		39,888
Total charity funds			640,825		563,540

For the financial year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The accounts were approved by the Board on 10-12-2025



Mubeen Ahmed, Chair of the Board of Trustees
Company registration number: 01345530

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2025

1. Accounting Policies

Charity information

Friend Counselling (London) Ltd (known as London Friend) is a charitable company limited by guarantee, incorporated on 22nd December 1977 and registered as a charity on 18th December 1989. The company is governed by its Memorandum and Articles of Association which established the objectives and powers of the charitable company.

The charity is registered with the Charity Commission of England and Wales with the charity number 299307. The principal address is 86 Caledonian Road, Kings Cross, London N1 9DN.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statement are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounting in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102. The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash flows.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling which is the functional currency for the charity

The accounts have been prepared under the historical cost convention. The principal policies adopted are set out below.

b) Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis for accounting in preparing the accounts.

c) Charitable Funds

Unrestricted general funds comprises those monies that may be used towards meeting the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are monies raised for, and their use restricted to, a specific purpose, or donation subject to donor imposed conditions.

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2025

1. Accounting Policies - continued

d) Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable certainty. The following specific policies apply to categories of income:

- Any income from fundraising is shown gross.
- Donations are included in the financial statements when received, with any associated tax reclaim being included in the financial statements at the same time.
- Grant income is recognised when receivable except when it is for a specified period, in which case the income is spread over that period.
- Gifts in kind are included in the financial statements when they involve an expense by the donor and that expense can be quantified.
- Legacies are included in incoming resources when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy. Entitlement is the earlier of the charitable company being notified of an impending distribution or the legacy being received.
- Investment income is included when receivable and includes interest from deposits.

e) Resources expended

Resources expended are included in the Statement of Financial Activities on an accrual basis as a liability is incurred. They are reported as part of the expenditure to which they relate:

- Costs of fundraising comprise the costs associated with attracting income and the costs of generating ancillary income.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to particular activities are allocated directly, others are apportioned on an appropriate basis e.g. staff time and estimated usage.

f) Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged against income as incurred.

g) Tangible fixed assets

Depreciation is provided to write off the cost or valuation, less estimated residual values, of all fixed assets evenly over their expected useful lives. It is calculated at the following rates:

Land and Buildings	-	2% straight line on buildings
Refurbishments	-	20% straight line
Equipment	-	20% straight line or 33 1/3% straight line
Furniture and fittings	-	20% straight line

No depreciation is charged on land

The charitable company has a policy of capitalising assets which cost more than £100.

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2025

1. Accounting Policies - continued

h) Impairment of Fixed Assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss.

i) Cash and bank

Cash at bank and in hand includes cash or the opening of the deposit or similar account.

j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

k) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

l) Pension

The company operates defined contribution, externally funded pension schemes. The pension cost charge represents contributions payable by the company to the fund.

m) Taxation

The charity is exempt from tax on its charitable activities.

n) Company Status

The company is a company limited by guarantee. The members of the company are the trustees named in the Trustees report. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2 Critical accounting estimates and judgements

In the application of the charitable group's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds			2025 total £	2024 total £
	General fund £	Designated funds £	Restricted funds £		
Individual/Organisations donations	82,493	-	2,382	84,875	133,700
Gift Aid reclaimed	9,196	-	-	9,196	14,734
Legacies and bequests	-	-	3,641	3,641	6,922
	<u>91,689</u>	<u>-</u>	<u>6,023</u>	<u>97,712</u>	<u>155,356</u>

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2025

4 Grants	Unrestricted funds			2025 total £	2024 total £
	General fund £	Designated funds £	Restricted funds £		
	Antidote Service				
The Henry Smith Charity	-	-	59,800	59,800	59,000
Lloyds Bank Foundation	-	-	-	-	13,995
50th Anniversary					
The National Lottery Heritage Fund	-	-	-	-	(2,302)
Supporting LGBTQ+ Older People					
The Mercers' Company	-	-	33,000	33,000	-
New Group Counselling Service					
City Bridge Foundation	-	-	39,460	39,460	-
Mental Health & Well Being					
Blooming with Pride -The National Lottery Community Fund	-	-	117,286	117,286	117,286
	-	-	249,546	249,546	187,979
5 Service Funding					
	General fund £	Designated funds £	Restricted funds £	2025 total £	2024 total £
Antidote Service					
Turning Point -City & Hackney	-	-	45,000	45,000	42,500
Turning Point - Hammersmith & Fulham	-	-	45,000	45,000	45,000
Turning Point - Bi Borough Westminster, Kensington & Chelsea	-	-	40,000	40,000	39,996
Lambeth & Southwark Chemsex	-	-	30,000	30,000	30,000
HMPPS Chemsex	-	-	50,527	50,527	19,939
Islington Public Health - Chemsex	-	-	8,000	8,000	-
Islington Community Recovery Project Fund	-	-	4,600	4,600	-
The Love Tank - Therapeutic Support	-	-	1,875	1,875	-
Sexual Health					
Turning Point-SASH	-	-	96,096	96,096	93,917
Domestic Abuse					
GALOP-Domestic Abuse Partnership	-	-	33,120	33,120	33,019
Counselling income	34,897	-	-	34,897	40,739
	34,897	-	354,218	389,115	345,110
6 Investment Income				2025 total £	2024 total £
Bank interest receivable				11,987	9,593

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2025

7 Allocation of support costs	Direct charitable expenditure	Costs of generating voluntary income	Governance	2025 total	2024 total
	£	£	£	£	£
The charity has allocated its support costs:					
IT costs	17,150	-	-	17,150	15,759
Stationery, Postage and Courier	891	-	-	891	764
Photocopier	855	-	-	855	580
Affiliation and membership fees	1,637	-	-	1,637	573
Financial management	10,934	-	-	10,934	12,117
	<u>31,467</u>	<u>-</u>	<u>-</u>	<u>31,467</u>	<u>29,793</u>
8 Resources expended	Staff costs	Direct costs	Support costs	2025 total	2024 total
	£	£	£	£	£
Costs of generating funds					
Fundraising and marketing	-	439	-	439	-
Charitable expenditure					
Antidote Service					
Lloyds Bank Foundation	-	-	-	-	16,437
The Henry Smith Charity	52,100	6,500	1,200	59,800	59,000
Individuals	6,023	-	-	6,023	2,750
Turning Point-City & Hackney Recovery	45,000	14	-	45,014	42,500
Turning Point- Hammersmith & Fulham	45,000	-	-	45,000	45,000
Turning Point - Bi Borough Westminster, Kensington & Chelsea	40,000	-	-	40,000	39,996
Lambeth, & Southwark Chemsex	26,900	2,100	1,000	30,000	30,000
HMPPS Chemsex Pilot	38,118	9,470	3,090	50,678	19,788
Islington Public Health - Chemsex	7,500	500	-	8,000	-
Islington Community Recovery Project Fund	4,000	81	-	4,081	-
The Love Tank - Therapeutic Support	1,200	675	-	1,875	-
New Group Counselling Service					
City Bridge Foundation	20,860	16,800	800	38,460	-
Sexual Health					
Turning Point-SASH	94,905	979	212	96,096	93,917
Supporting LGBTQ+ Older People					
The Mercers' Company	16,175	325	-	16,500	-
Domestic Abuse					
GALOP - Domestic Abuse Partnership	29,300	3,220	600	33,120	33,019
Covid - London Community Response Fund					
City Bridge Trust - Wave 3	-	-	-	-	1,063
Mental Health & Well Being					
Blooming with Pride -The National Lottery	43,214	68,097	6,036	117,347	162,071
50th Anniversary					
The National Lottery Heritage Fund	-	-	-	-	1,273
Other charitable expenditure	26,064	40,799	18,529	85,392	60,968
Governance	-	7,180	-	7,180	7,180
	<u>496,359</u>	<u>157,179</u>	<u>31,467</u>	<u>685,005</u>	<u>614,962</u>

Included in resources expended are: A charge for depreciation amounting to £12,567 (2024: £14,370)

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2025

8 Resources expended - Continued

Governance	2025	2024
	£	£
Independent review and statutory accounts	6,000	6,000
Board expenses	1,180	1,180
	<u>7,180</u>	<u>7,180</u>

9 Staff costs

Staff costs amounted to:	2025	2024
	£	£
Wages and salaries	440,991	377,179
Social security costs	38,439	30,780
Pension	16,929	12,389
	<u>496,359</u>	<u>420,348</u>
Recruitment and payroll costs	-	1,591
	<u>496,359</u>	<u>421,939</u>

The average monthly number of employees during the year was 16 (2024:14).

The number employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000	<u>1</u>	<u>-</u>

Key Management Personnel

The key management personnel of the charitable company comprise the Board of Trustees and the Chief Executive. The total employee benefits of the key management personnel of the charity were £61,913 (2024: £59,352).

No remuneration was paid to Trustees during either year. No expenses were reimbursed to Trustees during 2025 (2024: £380). Trustees insurance of £850 was paid during 2024 (2024: £800)

10 Tangible fixed assets

	Freehold Property	Furniture and Fittings	Equipment	Total
	£	£	£	£
Cost				
At 1 April 2024	221,850	5,666	22,467	249,983
Additions	-	-	1,155	1,155
Disposals	-	-	(186)	(186)
At 31 March 2025	<u>221,850</u>	<u>5,666</u>	<u>23,436</u>	<u>250,952</u>
Depreciation				
At 1 April 2024	77,493	5,666	21,877	105,036
Charge for the year	12,021	-	546	12,567
Disposals	-	-	(186)	(186)
At 31 March 2025	<u>89,514</u>	<u>5,666</u>	<u>22,237</u>	<u>117,417</u>
Net book value				
At 31 March 2025	<u>132,336</u>	<u>-</u>	<u>1,199</u>	<u>133,535</u>
At 1 April 2024	<u>144,357</u>	<u>-</u>	<u>590</u>	<u>144,947</u>

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2025

11 Debtors	2025	2024
	£	£
Trade Debtors	88,828	126,555
Other Debtors	23,836	14,641
Prepayments and accrued income	23,524	21,484
	<u>136,188</u>	<u>162,680</u>
12 Creditors: amounts falling due within one year	2025	2024
	£	£
Mortgage	4,677	4,384
Trade creditors	14,167	5,530
Other Taxes and Social Security	10,922	9,065
Other creditors	3,894	3,894
Deferred Income	28,975	39,095
Accruals	13,313	12,712
	<u>75,948</u>	<u>74,680</u>
13 Creditors: amounts falling due after more than one year	2025	2024
	£	£
Secured Mortgage (falling due in less than 5 years)	22,059	20,675
Secured Mortgage (falling due after 5 years)	50,537	56,596
	<u>72,596</u>	<u>77,271</u>

At 31 March 2025 a mortgage totalling £77,273 was secured by fixed and floating charges over the freehold property at 86 Caledonian Road.

Interest on the mortgage will be charged at 6.5% per annum after drawdown.

14 Designated funds

	Balance at				Balance at
	1 April	Incoming	Resources	Transfers	31 March
	2024	resources	expended	£	2025
	£	£	£	£	£
Staff costs fund	40,000	-	-	40,000	80,000
Freehold maintenance fund	-	-	-	50,000	50,000
	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>90,000</u>	<u>130,000</u>

The above designated funds comprise unrestricted funds designated by the trustees for specific purposes.

Staff costs fund

The trustees designated a sum to cover the staff commitment on the charity's part.

Freehold maintenance fund

The trustees designated a sum for freehold building maintenance.

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2025

15 Restricted funds	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
<u>Capital</u>					
<u>Capital Expenditure - Property Appeal</u>	39,676	-	(4,438)	-	35,238
<u>Antidote</u>					
Henry Smith Foundation	-	59,800	(59,800)	-	-
Individuals	-	6,023	(6,023)	-	-
Turning Point - City & Hackney	-	45,000	(45,014)	14	-
Turning Point - Hammersmith & Fulham	-	45,000	(45,000)	-	-
Turning Point - Bi Borough Westminster, Kensington & Chelsea	-	40,000	(40,000)	-	-
Lambeth & Southwark Chemsex	-	30,000	(30,000)	-	-
HMPPS Chemsex Pilot	151	50,527	(50,678)	-	-
Islington Public Health - Chemsex	-	8,000	(8,000)	-	-
Islington Community Recovery Project Fund	-	4,600	(4,081)	-	519
The Love Tank - Therapeutic Support	-	1,875	(1,875)	-	-
<u>New Group Counselling Service</u>					
City Bridge Foundation	-	39,460	(38,460)	-	1,000
<u>Sexual Health</u>					
Turning Point - SASH	-	96,096	(96,096)	-	-
<u>Supporting LGBTQ+ Older People</u>					
The Mercers' Company	-	33,000	(16,500)	-	16,500
<u>Domestic Abuse</u>					
GALOP	-	33,120	(33,120)	-	-
<u>Mental Health & Well Being</u>					
Blooming with Pride - The National Lottery Community Fund	61	117,286	(117,347)	-	-
	<u>39,888</u>	<u>609,787</u>	<u>(596,432)</u>	<u>14</u>	<u>53,257</u>

The above restricted funds can only be used for the purposes specified by the donors or grant making body.

Property Appeal

This represents funds raised from an appeal for the purchase of Caledonian Road property. During 2021/2022 funding was received from the National Lottery Community Fund and The Clothworkers Foundation to purchase ventilation equipment.

Antidote Project

The Henry Smith Foundation and individual donors

This represents funding for the Antidote - LGBT Drug and Alcohol service

Turning Point -City & Hackney Recovery Service

This represents funding for the Antidote service to providing LGBT recovery workers to the City and Hackney Recovery Service.

Turning Point - Hammersmith and Fulham

This represents funding for the Antidote service to provide antidote workers for the DAWS Service for Hammersmith and Fulham.

Turning Point-Bi Borough Westminster, Kensington and Chelsea

This represents funding for the Antidote service to provide antidote workers for the DAWS Service for Westminster, Kensington & Chelsea.

Turning Point-SASH

This represents funding from the SASH Partnership for sexual health promotion on Westminster, Kensington & Chelsea, and Hammersmith & Fulham.

Lambeth & Southwark Chemsex

This represents funding for the provision of capacity building support to help local services better support clients involved in chemsex, plus direct service provision to clients resident in these Boroughs.

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2025

15 Restricted funds (continued)

HMPPS Chemsex Pilot

This represents a grant for a pilot project supporting rehabilitative work with gay and bisexual men in the criminal justice system.

Domestic Abuse

This represents funding towards the domestic abuse project for workshops and counselling.

Blooming with Pride

This represents funding for improving LGBT mental health in London, administered by The National Lottery Fund. The project is delivered in partnership with ELOP and LGBT HERO.

Islington Public Health - Chemsex

This represents funding from Islington Council for a pilot set of interventions to support people around chemsex.

Islington Community Recovery Project Fund

This represents funding from Islington Council's local drug and alcohol recovery grant fund to deliver new chemsex interventions and capacity building work with local services.

The Love Tank - Peer Mobiliser Project

This represents funding from a new pilot peer mobiliser project led by The Love Tank; London Friend is providing dedicated therapeutic support where need is identified.

Group Counselling

This represents funding from City Bridge Foundation to develop a group counselling programme.

Supporting LGBTQ+ Older People

This represents funding from The Mercers' Company for work to support older LGBTQ+ people and reduce isolation.

16 Analysis of net assets between funds

	Unrestricted funds			Total £
	General fund £	Designated funds £	Restricted funds £	
Tangible fixed assets	98,297	-	35,238	133,535
Current assets	507,815	130,000	18,019	655,834
Current liabilities	(148,544)	-	-	(148,544)
	457,568	130,000	53,257	640,825

17 Financial commitments

At 31 March 2025 the company was committed to making the following payments under non-cancellable operating leases:

	2025		2024	
	Building £	Other £	Building £	Other £
<i>Minimum lease commitment expiring:</i>				
Within one year	-	2,752	-	2,752
2 to 5 years	-	3,810	-	6,562
Over 5 years	-	-	-	-
	-	6,562	-	9,314

18 Related party transactions

There were no disclosable related party transactions during the period.

FRIEND COUNSELLING (LONDON) LTD

England & Wales - Charity number 299307

Accounts

Registered Company Number – 01345530

Register Charity Number - 299307

FRIEND COUNSELLING (LONDON) LTD
(KNOWN AS LONDON FRIEND)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

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FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report

For the year ended 31 March 2024

The trustees present their annual report and the financial statements for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Memorandum and Articles of Association, the Charities Act 2011 and '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 (FRS102)' (as amended for accounting periods commencing from 1 January 2019).

Charitable objectives and activities

London Friend has been at the forefront of lesbian, gay, bisexual and transgender (LGBTQ+) activism and service provision since the early 1970's – we celebrated our 50th birthday in 2022. London Friend is a vibrant LGBTQ+ health and well-being charity with a wide portfolio of well-established services and a range of newer initiatives aimed at meeting the needs of the LGBT community.

London Friend exists to improve the health and well-being of people who are lesbian, gay, bisexual, or transgender, or in doubt about their sexual orientation or gender identity. Where necessary, support is also provided to families and friends of LGBTQ+ people.

London Friend works to provide services to LGBTQ+ people where those provided by mainstream services do not appropriately meet the needs of LGBTQ+ people, for whatever reason.

The charity currently provides one-to-one and group counselling, peer support groups, social groups and activities, drug and alcohol support and advice, training and consultancy, referral to other services and a range of other ad hoc support services.

Our Values

Empowerment, Equality, Competence and Care

Staff and volunteers

During the year London Friend had the following core members of staff:

- Chief Executive,
- Volunteer Manager,
- Antidote Drug & Alcohol Services Manager,
- Antidote Drug & Alcohol Services Assistant Manager
- Health and Wellbeing Administrator,
- Counselling Services Manager
- Senior Counsellor and specialist Domestic Abuse Counsellor (1 staff member, 2 x part-time roles)
- Antidote Drug and Alcohol recovery worker (x 3)
- SASH Health and Wellbeing Coach x 2

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2024

Staff and volunteers – *continued*

- SASH counsellor (part-time)
- Comms Officer (part-time)
- Cleaner (part-time)

London Friend also contracted the services of a finance officer.

London Friend has a policy of engaging LGBTQ+ volunteers in the delivery of its services to clients, and it is dependent on the support of these volunteers for the running of the organisation. During the course of the year 157 people volunteered time with the organisation in structured volunteering roles, including counsellors, Antidote key workers, group facilitators, clinical supervisors, trustees, and administrative support. 48 of these volunteers were newly recruited during the year.

All the volunteers received a full induction, together with specific training relating to their area of work. The counsellors received fortnightly clinical supervision.

Public benefit

The charitable objectives and activities, and achievement sections of this report clearly set out the activities which London Friend undertakes for the public benefit.

Significant achievements within the year

2023/24 was a stable year for London Friend. Our main focus for continued to be on the delivery of health and wellbeing support services to LGBTQ+ people and we continued to engage LGBTQ+ people through structured volunteering to help deliver these.

We continue our work delivering Antidote, our service supporting LGBTQ+ people around alcohol and drugs. This makes us the UK's leading charity responding to chemsex support needs and a large focus of our work during the year has been strategic work with local authorities, commissioners and service providers who are developing local healthcare and whole systems approaches to this growing public health issue.

To mark World Mental Health Day, we continued a publicity campaign jointly with two LGBTQ+ charity partners, elop and LGBT HERO. Can we HELP? places advertisements and publicity materials in venues around London, with a website directing to a hub of mental health resources and referral information for the three charities' services. www.lgbtqhelp.org.uk

We had a prominent presence at key LGBTQ+ events such as Pride in London and UK Black Pride.

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2024

Significant achievements within the year – *continued*

1. Income for the year was £708,705. This included funding from the Lloyds Bank Foundation; the National Lottery Community Fund; the National Lottery Heritage Fund; The National LGBT Partnership; SASH Partnership; DAWS Partnership; London LGBT Domestic Abuse Partnership; the London Boroughs of Lambeth and Southwark; the City and Hackney Recovery Partnership; the Henry Smith Charity; and corporate partner Peloton.
2. We continued to deliver alcohol and drug support for LGBTQ+ people via our Antidote service. This service remains the main drug and alcohol service in the UK specifically run by and for LGBTQ+ people. Our expertise in this area has been shared through training and capacity building work.
3. We continued to provide services as a member of the LGBT Domestic Abuse Partnership as a counselling provider. This Partnership, led by Galop and with Stonewall Housing, was refunded from April 2022 for 4 years.
4. We continued a contract with the London Boroughs of Lambeth and Southwark to provide specialist chemsex services and support in the Boroughs. This includes capacity building with local services to improve their ability to support chemsex clients and strategic work with the local authorities.
5. 2023/24 was the seventh year in the SASH Partnership, to deliver sexual health support in the three central London Boroughs of Westminster, Kensington & Chelsea, and Hammersmith & Fulham. Led by Turning Point with Metro, and Naz, the service works as a multi-agency, multi-disciplinary team. London Friend provides leadership on LGBT work through two full-time and one part-time roles. SASH was recommissioned by Westminster and Kensington & Chelsea from April 2022 and by Hammersmith & Fulham from April 2024.
6. London Friend continued as a member of the National LGBT Partnership, a group of England-wide LGBT organisations working collectively as a member of the Department of Health and Social Care's Voluntary Sector Health and Wellbeing Alliance. This is a mechanism via which the Department (DHSC) engages with the voluntary sector.
7. We continued a three-year partnership with elop and LGBT HERO delivering mental health support. This is funded by the National Lottery Community Fund for three years from January 2022. We are the lead partner. This builds on two previously funded partnerships with these charities.

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2024

Significant achievements within the year – *continued*

8. We continued to work on a coordinated response to chemsex and crime with partners including the Metropolitan Police and Probation who have developed Project Sagamore as a multi-agency approach. Building on this we began a pilot funded by the Ministry of Justice through the HMPPS Innovation Grants programme providing a specialist LGBTQ+ and chemsex rehabilitation offer to men convicted of offending in the chemsex context. We have also worked strategically with local authorities, commissioners, and service providers developing multi-agency approaches across 12 London Boroughs. We also helped deliver a Masterclass for English Drug and Alcohol, and Sexual Health and HIV Commissions organised with the Association of Directors of Public Health.
9. We continued our partnership with Turning Point and Mind in the City, Hackney and Waltham Forest (Mind CHWF) to deliver a substance misuse service in the City of London and Hackney. We are a subcontracted provider, with the contract funding one full time LGBTQ+ recovery worker. This work also includes outreach in the Homerton Sexual Health Service in Hackney.
10. We continued to engage closely with our LGBTQ+ and related sector colleagues, including via the LGBT Consortium and the National LGBT Partnership. This provides important networking opportunities and mutual support between LGBTQ+ charities and organisations.

Charitable activities within the year

London Friend's core client services within the year included:

Counselling and mental health support

270 clients received contracted counselling (including specialist LGBTQ+ domestic abuse counselling) and mental health support. We have invested in the counselling service, further expanding the Counselling Manager role to full time. This has helped us to further grow the service. A total of 39 volunteer counsellors and 7 clinical supervisors provided the counselling service throughout the year. Frequent issues addressed through counselling included common mental health issues such as anxiety; depression; and stress; plus, relationships; self-esteem; loneliness; and isolation. 41% of clients discussed coming out. Half of clients discussed their sexual orientation and one in three discussed their gender identity. One in five indicated their gender identity was different to that typically associated with their sex recorded at birth.

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2024

Charitable activities within the year – *continued*

Antidote – Drug and Alcohol Services

Our drug and alcohol service, Antidote, continued to deliver support during the year. 372 people receiving support. Antidote was supported by 26 volunteers. The predominant issue supported by Antidote remains chemsex, the use of drugs to enhance and prolong sex between men. One third of clients report alcohol as an issue, with 1 in 5 reporting this as their primary concern. Antidote provided one to one and group interventions plus outreach into sexual health clinics. In addition to Antidote Management the service employed three drug and alcohol recovery workers co-located in drug and alcohol treatment services serving five London Boroughs (City of London; Hackney; Westminster; Kensington & Chelsea; and Hammersmith & Fulham). The work done through these partnerships is separately reported by the lead agencies.

Social and Support Groups

We run a range of social and support groups each month. These include coming out groups; trans and non-binary group; social activities; older LGBT group; a weekly drop-in for LGBTQ+ people; a group for neurodiverse LGBTQ+ people; and activity groups such as creative writing and crafting. These groups provide a safe space for LGBTQ+ people to meet others and improve wellbeing through social contact.

559 people received support through groups in 2022/23 and we ran 227 groups. 83 volunteers supported delivery of groups online during the year.

Our most well attended group continues to be T on Tuesday, a group for trans and non-binary people, attended by 146 people during the year, 26% of all group clients. This reflects the increasing number of trans and non-binary people the charity supports.

SASH

London Friend continued with the SASH Sexual Health partnership which is commissioned to deliver services in the three London Boroughs of Westminster, Kensington & Chelsea, and Hammersmith & Fulham. SASH is led by Turning Point with London Friend, Metro Charity, and Naz Project. Two Health and Wellbeing Coaches and one part time counsellor provide LGBTQ+ specific support. Clients seen as part of this services are reported via SASH's KPIs to commissioners.

City and Hackney Recovery Partnership

London Friend continued as a partner in the commissioned substance misuse service in the City of London and Hackney. This partnership is led by Turning Point with Mind in the City, Hackney and Waltham Forest. One recovery worker provided specialist support to LGBTQ+ clients.

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2024

Charitable activities within the year – *Continued*

Clients seen as part of this services are reported via the Recovery Service's KPIs to local commissioners and the National Drug Treatment Monitoring System (NDTMS).

DAWS Partnership (Turning Point Central London)

London Friend continued a partnership in the commissioned substance misuse service in Westminster, Kensington & Chelsea, and Hammersmith & Fulham. This partnership is led by Turning Point. Two recovery workers provided specialist support to LGBTQ+ clients. Clients seen as part of this service are reported via the DAWS Service's KPIs to local commissioners and the National Drug Treatment Monitoring System (NDTMS).

Administrative Support

The organisation was supported by 3 administration volunteers throughout the year.

Community Centre and Meeting Space

The organisation provides free and subsidised meeting and social space for external groups and organisations within the LGBT community to use. During this year we have hosted Stonewall Housing; Opening Doors; Beaumont Society; SM Dykes; and the Queer Book Club.

Training

118 volunteers attended in-house training during the year; 24 volunteer training courses were provided during the year with topics including trans awareness; neurodiversity; managing psychosis; chemsex; digital safety; working with trauma; and suicide prevention. 29 training sessions were provided to external agencies, with 486 attendees, including representatives from sexual health and drug and alcohol treatment agencies. We also spoke at 4 conferences to combined audiences of over 440 people.

Financial review

The Trustees are pleased that the organisation has maintained a strong financial position and has continued to attract support of funders, including a number of new funders during this financial year. The CEO has maintained a level of income and represented the interests of our service users at a national strategic level. The Finance Officer has contributed significantly to the improvement of financial record-keeping and to the charity's financial governance.

Reserves Policy

The Trustees review its policy and reserves position on a regular basis. They believe a minimum of 3 months resources expended will enable the charity to continue to meet its objectives if it faces loss of income, increases in costs or delays in receipts. At present the unrestricted income funds stand at £523,652 of which £40,000 has been designated as the salary cost commitment on the charity's behalf.

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2024

Looking forward to 2024/25

We are continuing to deliver our services, with several grants and contracts/sub-contracts being mid-term. These make 2024/25 a stable year for the charity. Our trustees are developing a new strategic plan to steer the charity in the coming years, utilising some of the charity's unrestricted reserves to support organisational development.

In addition to our usual services, we are pleased to be continuing our criminal justice chemsex pilot, an innovative piece of work and the first pilot providing rehabilitative support with this cohort of offenders. We are also delighted to have been funded by the City Bridge Foundation to develop a programme of counselling groups which will begin to be delivered in the summer of 2024.

Reference and administration details

Company number	1345530
Company name	Friend Counselling (London) Limited
Charity number	299307
Registered Office	86 Caledonian Road, Kings Cross, London, N1 9DN

Our advisers

Bankers	CAF Bank Ltd 25 Kings Hill, West Malling, Kent ME19 4JQ
Independent Examiner	Brown Warner LLP 38 Northgate, Newark-on-Trent, Nottinghamshire, NG24 1EZ

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Trustees	Mubeen Ahmed (Appointed 17 th July 2023, Chair from 8 th February 2024) Matthew Horwood (Chair to 8 th February 2024, resigned 19 th March 2024) Joshua De Luna Maria Munir (resigned 13 th September 2023) Olivia Andrews Vivienne Smith Jonas Thompson-McCormick (Appointed 17 th July 2023)
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Chief Executive	Monty Moncrieff MBE
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FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2024

Structure, governance and management

London Friend is a charitable company limited by guarantee, incorporated on 22nd December 1977 and registered as a charity on 18th December 1989.

London Friend is governed by a Board of Trustees who are recruited openly and who meet at least four times a year together with the Chief Executive.

Trustees receive a full induction, are briefed on their roles and responsibilities within the organisation and subsequently have access to a range of governance and financial management courses. The trustees develop and oversee the strategic planning, and all new developments are approved by the Board before work progresses.

The trustees delegate day-to-day management of the charity to the Chief Executive who regularly reports on all areas of organisational performance to the board. There is also regular strategic review and planning sessions.

Governing document

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Risk statement

The Trustees review risk management periodically. This involves identifying the types of risks the charity faces (financial, operational, governance etc.), prioritising them in terms of potential impact and likelihood of occurrence and identifying means of mitigating the risk. As part of this process the Trustees keep the adequacy of the charity's internal controls under review.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the charity.

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2024

Statement of trustees' responsibilities

The Trustees (who are also directors of Friend Counselling (London) Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

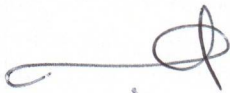
- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By order of the Trustees:

Signed:



Mubeen Ahmed, Chair of the Board of Trustees

Date:

18/11/24

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF FRIEND COUNSELLING (LONDON) LIMITED (KNOWN AS LONDON FRIEND) ('THE COMPANY')

For the year ended 31 March 2024

I report to the charity trustees on my examination of the financial statements of the company for the year ended 31 March 2024.

Respective responsibilities of trustees and examiner

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

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

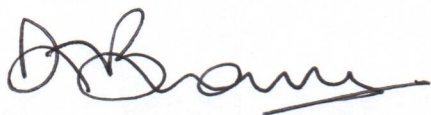
Independent examiner's statement

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

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic (FRS102).

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 financial statements to be reached.



David Brown FCA
Brown Warner LLP
38 Northgate, Newark-on-Trent, England NG24 1EZ

Date: *20 November 2024*

Friend Counselling (London) Limited (Known as London Friend)
Statement of Financial Activities (including Income and Expenditure Account)
for the year ended 31 March 2024

		Unrestricted funds				
	Note	General fund £	Designated funds £	Restricted funds £	2024 total £	2023 total £
Income						
Donations & Legacies	2	152,606	-	2,750	155,356	107,027
Grants	3	-	-	187,979	187,979	274,386
<i>Income from charitable activities</i>						
Service funding	4	40,739	-	304,371	345,110	332,708
Training & talks		10,112	-	-	10,112	4,175
Rental income		555	-	-	555	640
<i>Investment income</i>	5	9,593	-	-	9,593	1,901
Total incoming resources		<u>213,605</u>	<u>-</u>	<u>495,100</u>	<u>708,705</u>	<u>720,837</u>
Expenditure						
<i>Costs of raising funds</i>		-	-	-	-	399
<i>Expenditure on charitable activities</i>		63,709	-	551,253	614,962	624,915
Total resources expended	7	<u>63,709</u>	<u>-</u>	<u>551,253</u>	<u>614,962</u>	<u>625,314</u>
Net (outgoing)/incoming resources before transfers, being net (expenditure)/income for the year						
		149,896	-	(56,153)	93,743	95,523
Gross transfers between funds	14	(4,122)	-	4,122	-	-
Net movement in funds		<u>145,774</u>	<u>-</u>	<u>(52,031)</u>	<u>93,743</u>	<u>95,523</u>
Total funds brought forward at 1 April 2023		337,878	40,000	91,919	469,797	374,274
Total funds carried forward at 31 March 2024		<u>483,652</u>	<u>40,000</u>	<u>39,888</u>	<u>563,540</u>	<u>469,797</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account

Friend Counselling (London) Limited (Known as London Friend)
Balance sheet
as at 31 March 2024

	Note	£	2024 £	£	2023 £
Fixed assets					
Tangible assets	9		144,947		154,883
Current assets					
Debtors	10	162,680		218,938	
Cash at bank and in hand		407,864		226,033	
		570,544		444,971	
Creditors: amounts falling due within one year	11	(74,680)		(48,402)	
Net current assets			495,864		396,569
Creditors: amounts falling due after more than one year	12		(77,271)		(81,655)
			563,540		469,797
The funds of the charity					
Unrestricted income funds					
General			483,652		337,878
Designated	13		40,000		40,000
			523,652		377,878
Restricted income funds	14		39,888		91,919
Total charity funds			563,540		469,797

For the financial year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The accounts were approved by the Board on 18/11/2024



Mubeen Ahmed, Chair of the Board of Trustees
Company registration number: 01345530

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2024

1. Accounting Policies

Charity information

Friend Counselling (London) Ltd (know as London Friend) is a charitable company limited by guarantee, incorporated on 22nd December 1977 and registered as a charity on 18th December 1989. The company is governed by its Memorandum and Articles of Association which established the objectives and powers of the charitable company.

The charity is registered with the Charity Commission of England and Wales with the charity number 299307. The principal address is 86 Caledonian Road, Kings Cross, London N1 9DN.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statement are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounting in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102. The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash flows.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling which is the functional currency for the charity

The accounts have been prepared under the historical cost convention. The principal policies adopted are set out below.

b) Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis for accounting in preparing the accounts.

c) Charitable Funds

Unrestricted general funds comprises those monies that may be used towards meeting the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are monies raised for, and their use restricted to, a specific purpose, or donation subject to donor imposed conditions.

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2024

1. Accounting Policies - continued

d) Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable certainty. The following specific policies apply to categories of income:

- Any income from fundraising is shown gross.

Donations are included in the financial statements when received, with any associated tax reclaim being included in the financial statements at the same time.
- Grant income is recognised when receivable except when it is for a specified period, in which case the income is spread over that period.
- Gifts in kind are included in the financial statements when they involve an expense by the donor and that expense can be quantified.
- Legacies are included in incoming resources when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy. Entitlement is the earlier of the charitable company being notified of an impending distribution or the legacy being received.
- Investment income is included when receivable and includes interest from deposits.

e) Resources expended

Resources expended are included in the Statement of Financial Activities on an accrual basis as a liability is incurred. They are reported as part of the expenditure to which they relate:

- Costs of fundraising comprise the costs associated with attracting income and the costs of generating ancillary income.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to particular activities are allocated directly, others are apportioned on an appropriate basis e.g. staff time and estimated usage.

f) Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged against income as incurred.

g) Tangible fixed assets

Depreciation is provided to write off the cost or valuation, less estimated residual values, of all fixed assets evenly over their expected useful lives. It is calculated at the following rates:

Land and Buildings	-	2% straight line on buildings
Refurbishments	-	20% straight line
Equipment	-	20% straight line or 33 1/3% straight line
Furniture and fittings	-	20% straight line

No depreciation is charged on land

The charitable company has a policy of capitalising assets which cost more than £100.

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2024

1. Accounting Policies - continued

h) Impairment of Fixed Assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss.

i) Cash and bank

Cash at bank and in hand includes cash or the opening of the deposit or similar account.

j) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

k) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

l) Pension

The company operates defined contribution, externally funded pension schemes. The pension cost charge represents contributions payable by the company to the fund.

m) Taxation

The charity is exempt from tax on its charitable activities.

n) Company Status

The company is a company limited by guarantee. The members of the company are the trustees named in the Trustees report. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2 Donations and legacies

	Unrestricted funds			2024 total £	2023 total £
	General fund £	Designated funds £	Restricted funds £		
Individual/Organisations donations	130,950	-	2,750	133,700	104,524
Gift Aid reclaimed	14,734	-	-	14,734	2,503
Legacies and bequests	6,922	-	-	6,922	-
	<u>152,606</u>	<u>-</u>	<u>2,750</u>	<u>155,356</u>	<u>107,027</u>

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2024

3 Grants	Unrestricted funds			2024 total £	2023 total £
	General fund £	Designated funds £	Restricted funds £		
Antidote Service					
The Henry Smith Charity	-	-	59,000	59,000	58,200
The Leathersellers Charitable Fund	-	-	-	-	7,500
Lloyds Bank Foundation	-	-	13,995	13,995	30,655
50th Anniversary					
The National Lottery Heritage Fund	-	-	(2,302)	(2,302)	21,650
Mental Health & Well Being					
Blooming with Pride -The National Lottery Community Fund	-	-	117,286	117,286	156,381
	<u>-</u>	<u>-</u>	<u>187,979</u>	<u>187,979</u>	<u>274,386</u>
4 Service Funding	Unrestricted funds			2024 total £	2023 total £
	General fund £	Designated funds £	Restricted funds £		
Antidote Service					
Turning Point -City & Hackney	-	-	42,500	42,500	85,000
Turning Point - Hammersmith & Fulham	-	-	45,000	45,000	-
Turning Point - Bi Borough Westminster, Kensington & Chelsea	-	-	39,996	39,996	39,998
Lambeth & Southwark Chemsex (2023 & Lewisham)	-	-	30,000	30,000	40,000
HMPPS Chemsex Pilot	-	-	19,939	19,939	-
Turning Point-Adder Accelerator Project	-	-	-	-	28,667
Sexual Health					
Turning Point-SASH	-	-	93,917	93,917	91,733
Domestic Abuse					
GALOP-Domestic Abuse Partnership	-	-	33,019	33,019	33,987
Counselling income	40,739	-	-	40,739	13,323
	<u>40,739</u>	<u>-</u>	<u>304,371</u>	<u>345,110</u>	<u>332,708</u>
5 Investment Income				2024 total £	2023 total £
Bank interest receivable				<u>9,593</u>	<u>1,901</u>

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2024

6 Allocation of support costs	Direct charitable expenditure	Costs of generating voluntary income	Governance	2024 total	2023 total
	£	£	£	£	£
The charity has allocated its support costs:					
IT costs	15,759	-	-	15,759	14,216
Stationery, Postage and Courier	764	-	-	764	618
Photocopier	580	-	-	580	1,488
Affiliation and membership fees	573	-	-	573	408
Financial management	12,117	-	-	12,117	6,546
	<u>29,793</u>	<u>-</u>	<u>-</u>	<u>29,793</u>	<u>23,276</u>
	Staff	Direct	Support	2024	2023
7 Resources expended	costs	costs	costs	total	total
	£	£	£	£	£
Costs of generating funds					
Fundraising and marketing	-	-	-	-	399
Charitable expenditure					
Antidote Service					
Lloyds Bank Foundation	12,685	3,502	250	16,437	30,655
The Henry Smith Charity	51,300	5,846	1,854	59,000	58,200
Individuals	-	2,220	530	2,750	5,000
Turning Point-City & Hackney Recovery	42,500	-	-	42,500	85,000
Turning Point- Hamersmith & Fulham	33,055	7,132	4,813	45,000	-
Lambeth, & Southwark Chemsex	26,029	3,471	500	30,000	40,000
HMPPS Chemsex Pilot	15,686	2,637	1,465	19,788	-
Turning Point/Adder Accelerator Project	-	-	-	-	29,538
Mental Health & Well Being	39,996	-	-	39,996	39,998
Blooming with Pride - The National Lottery Community Fund	-	-	-	-	7,500
Sexual Health					
Turning Point-SASH	83,709	6,633	3,575	93,917	91,733
Domestic Abuse					
GALOP - Domestic Abuse Partnership	28,363	3,703	953	33,019	34,637
Covid - London Community Response Fund					
City Bridge Trust - Wave 3	-	1,063	-	1,063	2,112
Mental Health & Well Being					
Blooming with Pride -The National Lottery	55,306	104,734	2,031	162,071	37,380
50th Anniversary					
The National Lottery Heritage Fund	1,273	-	-	1,273	145,189
Other charitable expenditure	30,446	16,700	13,822	60,968	11,193
Governance	-	7,180	-	7,180	6,780
	<u>420,348</u>	<u>164,821</u>	<u>29,793</u>	<u>614,962</u>	<u>625,314</u>

Included in resources expended are: A charge for depreciation amounting to £14,370 (2023: £15,176)

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2024

7 Resources expended - Continued

Governance	2024	2023
	£	£
Independent review and statutory accounts	6,000	6,000
Board expenses	1,180	780
	<u>7,180</u>	<u>6,780</u>

8 Staff costs

Staff costs amounted to:	2024	2023
	£	£
Wages and salaries	377,179	396,171
Social security costs	30,780	34,374
Pension	12,389	13,181
	<u>420,348</u>	<u>443,726</u>
Recruitment and payroll costs	1,591	299
	<u>421,939</u>	<u>444,025</u>

No employee's emoluments exceeded £60,000 for the year.

The average monthly number of employees during the year was 14 (2023:13).

No remuneration was paid to Trustees during either year. Expenses totalling £380 were reimbursed to Trustees during 2024 (2023: £Nil). Trustees insurance of £800 was paid during 2024 (2023: £780)

9 Tangible fixed assets

	Freehold Property	Furniture and Fittings	Equipment	Total
	£	£	£	£
Cost				
At 1 April 2023	218,257	5,666	21,626	245,549
Additions	3,593	-	841	4,434
Disposals	-	-	-	-
At 31 March 2024	<u>221,850</u>	<u>5,666</u>	<u>22,467</u>	<u>249,983</u>
Depreciation				
At 1 April 2023	65,472	5,666	19,528	90,666
Charge for the year	12,021	-	2,349	14,370
Disposals	-	-	-	-
At 31 March 2024	<u>77,493</u>	<u>5,666</u>	<u>21,877</u>	<u>105,036</u>
Net book value				
At 31 March 2024	<u>144,357</u>	<u>-</u>	<u>590</u>	<u>144,947</u>
At 1 April 2023	<u>152,785</u>	<u>-</u>	<u>2,098</u>	<u>154,883</u>

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2024

10 Debtors	2024	2023
	£	£
Trade Debtors	126,555	73,357
Other Debtors	14,641	2,822
Prepayments and accrued income	21,484	142,759
	<u>162,680</u>	<u>218,938</u>

11 Creditors: amounts falling due within one year	2024	2023
	£	£
Mortgage	4,384	4,109
Trade creditors	5,530	5,565
Other Taxes and Social Security	9,065	9,118
Other creditors	3,894	1,937
Deferred Income	39,095	17,995
Accruals	12,712	9,678
	<u>74,680</u>	<u>48,402</u>

12 Creditors: amounts falling due after more than one year	2024	2023
	£	£
Secured Mortgage (falling due in less than 5 years)	20,675	19,378
Secured Mortgage (falling due after 5 years)	56,596	62,277
	<u>77,271</u>	<u>81,655</u>

At 31 March 2024 a mortgage totalling £81,655 was secured by fixed and floating charges over the freehold property at 86 Caledonian Road.

Interest on the mortgage will be charged at 6.5% per annum after drawdown.

13 Designated funds	Balance at				Balance at
	1 April	Incoming	Resources	Transfers	31 March
	2023	resources	expended		2024
	£	£	£	£	£
Staff costs fund	40,000	-	-	-	40,000
	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000</u>

The above designated funds comprise unrestricted funds designated by the trustees for specific purposes.

Staff costs fund

The trustees designated a sum to cover the staff commitment on the charity's part.

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2024

14 Restricted funds	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
<u>Capital</u>					
Capital Expenditure - Property Appeal	44,115	-	(4,439)	-	39,676
<u>Antidote</u>					
Lloyds Bank Foundation	-	13,995	(16,437)	2,442	-
Henry Smith Foundation	-	59,000	(59,000)	-	-
Individuals	-	2,750	(2,750)	-	-
Turning Point - City & Hackney	-	42,500	(42,500)	-	-
Turning Point - Hammersmith & Fulham	-	45,000	(45,000)	-	-
Turning Point - Bi Borough Westminster, Kensington & Chelsea	-	39,996	(39,996)	-	-
Lambeth & Southwark Chemsex	-	30,000	(30,000)	-	-
HMPPS Chemsex Pilot	-	19,939	(19,788)	-	151
<u>Sexual Health</u>					
Turning Point - SASH	-	93,917	(93,917)	-	-
<u>Domestic Abuse</u>					
GALOP	-	33,019	(33,019)	-	-
<u>Covid - London Community Response Fund</u>					
City Bridge Trust - Wave 3	1,063	-	(1,063)	-	-
<u>Mental Health & Well Being</u>					
Blooming with Pride - The National Lottery Community Fund	44,846	117,286	(162,071)	-	61
<u>50th Anniversary</u>					
The National Lottery Heritage Fund	1,895	(2,302)	(1,273)	1,680	-
	<u>91,919</u>	<u>495,100</u>	<u>(551,253)</u>	<u>4,122</u>	<u>39,888</u>

The above restricted funds can only be used for the purposes specified by the donors or grant making body.

Property Appeal

This represents funds raised from an appeal for the purchase of Caledonian Road property. During 2021/2022 funding was received from the National Lottery Community Fund and The Clothworkers Foundation to purchase ventilation equipment.

Antidote Project

Lloyds Bank Foundation, The Henry Smith Foundation and individual donors

This represents funding for the Antidote - LGBT Drug and Alcohol service

Turning Point -City & Hackney Recovery Service

This represents funding for the Antidote service to providing LGBT recovery workers to the City and Hackney Recovery Service.

Turning Point - Hammersmith and Fulham

This represents funding for the Antidote service to provide antidote workers for the DAWS Service for Hammersmith and Fulham.

Turning Point-Bi Borough Westminster, Kensington and Chelsea

This represents funding for the Antidote service to provide antidote workers for the DAWS Service for Westminster, Kensington & Chelsea.

Turning Point-SASH

This represents funding from the SASH Partnership for sexual health promotion on Westminster, Kensington & Chelsea, and Hammersmith & Fulham.

Lambeth & Southwark Chemsex

This represents funding for the provision of capacity building support to help local services better support clients involved in chemsex, plus direct service provision to clients resident in these Boroughs.

HMPPS Chemsex Pilot

This represents a grant for a pilot project supporting rehabilitative work with gay and bisexual men in the criminal justice system.

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2024

14 Restricted funds (continued)

Domestic Abuse

This represents funding towards the domestic abuse project for workshops and counselling.

Covid - London Community Response Fund

This represents funding in Waves 3, and 5 to cover costs and adaptations to service provision and to increase mental health support as a response to Covid 19.

Blooming with Pride

This represents funding for improving LGBT mental health in london, administered by The National Lottery Fund. The project is delivered in partnership with ELOP and LGBT HERO.

50th Anniversary

This represents funding from The National Lottery Heritage Fund for the charity's 50th Anniversary projects and events.

15 Analysis of net assets between funds

	Unrestricted funds			Total
	General fund	Designated funds	Restricted funds	
	£	£	£	£
Tangible fixed assets	105,271	-	39,676	144,947
Current assets	530,332	40,000	212	570,544
Current liabilities	(151,951)	-	-	(151,951)
	<u>483,652</u>	<u>40,000</u>	<u>39,888</u>	<u>563,540</u>

16 Financial commitments

At 31 March 2024 the company was committed to making the following payments under non-cancellable operating leases:

	2024		2023	
	Building	Other	Building	Other
	£	£	£	£
<i>Minimum lease commitment expiring:</i>				
Within one year	-	2,752	-	1,400
2 to 5 years	-	6,562	-	5,600
Over 5 years	-	-	-	-
	<u>-</u>	<u>9,314</u>	<u>-</u>	<u>7,000</u>

17 Related party transactions

There were no disclosable related party transactions during the period.

FRIEND COUNSELLING (LONDON) LTD

England & Wales - Charity number 299307

Accounts

Registered Company Number – 01345530

Register Charity Number - 299307

FRIEND COUNSELLING (LONDON) LTD
(KNOWN AS LONDON FRIEND)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

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FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report

For the year ended 31 March 2023

The trustees present their annual report and the financial statements for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Memorandum and Articles of Association, the Charities Act 2011 and '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 (FRS102)' (as amended for accounting periods commencing from 1 January 2019).

Charitable objectives and activities

London Friend has been at the forefront of lesbian, gay, bisexual and transgender (LGBTQ+) activism and service provision since the early 1970's – we celebrated our 50th birthday in 2022. London Friend is a vibrant LGBTQ+ health and well-being charity with a wide portfolio of well-established services and a range of newer initiatives aimed at meeting the needs of the LGBT community.

London Friend exists to improve the health and well-being of people who are lesbian, gay, bisexual, or transgender, or in doubt about their sexual orientation or gender identity. Where necessary, support is also provided to families and friends of LGBTQ+ people.

London Friend works to provide services to LGBTQ+ people where those provided by mainstream services do not appropriately meet the needs of LGBTQ+ people, for whatever reason.

The charity currently provides one-to-one and group counselling, peer support groups, social groups and activities, drug and alcohol support and advice, training and consultancy, referral to other services and a range of other ad hoc support services.

Our Values

Empowerment, Equality, Competence and Care

Staff and volunteers

During the year London Friend had the following core members of staff:

- Chief Executive,
- Volunteer Manager,
- Antidote Drug & Alcohol Services Manager,
- Antidote Drug & Alcohol Services Assistant Manager
- Health and Wellbeing Administrator,
- Counselling Services Manager (part-time)
- Senior Counsellor and specialist Domestic Abuse Counsellor (1 staff member, 2 x part-time roles)
- Antidote Drug and Alcohol recovery worker (x 2)
- SASH Health and Wellbeing Coach x 2
- SASH counsellor (part-time)

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2023

Staff and volunteers - *continued*

- Comms Officer (part-time)
- Cleaner (part-time)

London Friend also contracted the services of a finance officer.

London Friend has a policy of engaging LGBTQ+ volunteers in the delivery of its services to clients, and it is dependent on the support of these volunteers for the running of the organisation. During the course of the year 126 people volunteered time with the organisation in structured volunteering roles, including counsellors, Antidote key workers, group facilitators, clinical supervisors, trustees, and administrative support. 73 of these volunteers were newly recruited during the year.

All the volunteers received a full induction, together with specific training relating to their area of work. The counsellors received fortnightly clinical supervision.

Public benefit

The charitable objectives and activities, and achievement sections of this report clearly set out the activities which London Friend undertakes for the public benefit.

Significant achievements within the year

2022 was a very significant year for London Friend as we celebrated our 50th birthday as an organisation. We undertook activities throughout the year to mark this. Thanks to a grant from the National Lottery Heritage Fund, we were able to publish a permanent history of the charity via a new website. The website also champions 50 LGBTQ+ Londoners, 50 people we selected to mark their contributions to LGBTQ+ community life in London during our first 50 years. The project can be viewed at <https://50thbirthday.londonfriend.org.uk/>

Our 50th Birthday offered the chance to undertake a rebranding exercise and we received pro-bono support from Jelli to do this. We launched the new branding at Pride in London 2022 which was also celebrating its 50th anniversary that year.

Our main focus for 2022/23 continued to be on the delivery of health and wellbeing support services to LGBTQ+ people and we continued to engage LGBTQ+ people through structured volunteering to help deliver these.

To mark World Mental Health Day, we commenced a new publicity campaign jointly with two LGBTQ+ charity partners, elop and LGBT HERO. Can we HELP? places advertisements and publicity materials in venues around London, with a website directing to a hub of mental health resources and referral information for the three charities' services. www.lgbtqhelp.org.uk

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2023

Significant achievements within the year – *continued*

Some of the additional significant achievements within the year included:

1. Income for the year was £720,837. This included funding from the Lloyds Bank Foundation; the National Lottery Community Fund; the National Lottery Heritage Fund; The Leathersellers' Charitable Fund; The National LGBT Partnership; SASH Partnership; DAWS Partnership; London LGBT Domestic Abuse Partnership; the London Boroughs of Lambeth, Southwark and Lewisham; the City and Hackney Recovery Partnership; the Henry Smith Charity; and corporate partner Peloton.
2. We continued to deliver alcohol and drug support for LGBTQ+ people via our Antidote service. This service remains the main drug and alcohol service in the UK specifically run by and for LGBTQ+ people. Our expertise in this area has been shared through training and capacity building work.
3. We continued to provide services as a member of the LGBT Domestic Abuse Partnership as a counselling provider. This Partnership, led by Galop and with Stonewall Housing, was refunded from April 2022 for 4 years.
4. We continued a contract with the London Boroughs of Lambeth, Southwark and Lewisham to provide specialist chemsex services and support in the Boroughs. This includes capacity building with local services to improve their ability to support chemsex clients. This was renewed by Lambeth and Southwark from April 2023.
5. 2022/23 was the sixth year in the SASH Partnership, to deliver sexual health support in the three central London Boroughs of Westminster, Kensington & Chelsea, and Hammersmith & Fulham. Led by Turning Point with Metro, and Naz, the service works as a multi-agency, multi-disciplinary team. London Friend provides leadership on LGBT work through two full-time and one part-time roles. SASH was recommissioned by Westminster and Kensington & Chelsea from April 2022 and funded for an extra two years by Hammersmith & Fulham.
6. London Friend continued as a member of the National LGBT Partnership, a group of England-wide LGBT organisations working collectively as a member of the Department of Health and Social Care's Voluntary Sector Health and Wellbeing Alliance. This is a mechanism via which the Department (DHSC) engages with the voluntary sector.
7. We continued a new three-year partnership with elop and LGBT HERO delivering mental health support. This is funded by the National Lottery Community Fund for three years from January 2022. We are the lead partner. This builds on two previously funded partnerships with these charities.

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2023

Significant achievements within the year – *continued*

8. We continued to work on a coordinated response to chemsex and crime with partners including the Metropolitan Police and Probation who have developed Project Sagamore as a multi-agency approach.
9. We continued our partnership with Turning Point and Mind in the City, Hackney and Waltham Forest (Mind CHWF) to deliver a substance misuse service in the City of London and Hackney. We are a subcontracted provider, with the contract funding two full time LGBTQ+ recovery workers. We also provided an additional LGBTQ+ worker to the partnership as part of a pilot in Hackney funded by the Government's Project ADDER, a multi-agency approach to addressing substance use and crime. Our involvement with the ADDER pilot ended in October 2022.
10. We engaged with colleagues in the sexual health sector to monitor the outbreak of M-pox seen predominantly within groups of men who have sex with men in London and across Europe early in the year. We promoted accurate information about transmission risk; harm reduction; and access to the vaccination programme, conveying important messaging to clients who may have been at risk of exposure.
11. We supported a research project, Hearing Our Stories, which examined the relationship between LGBT+ audiences and the BBC. The project brought together intergenerational groups to discuss their relationship with the BBC and its LGBTQ+-related output over the years. The project culminated in a short series of in-depth podcasts. <https://canvas-story.bbcrewind.co.uk/hearingourstories/>
12. We engaged with Deputy Mayor of Paris, Jean-Luc Romero, to share knowledge and expertise around chemsex as he supports a city-wide public health initiative.
13. We continued to engage closely with our LGBTQ+ and related sector colleagues, including via the LGBT Consortium; National LGBT Partnership; and the office of the NHS England LGBT Health Adviser. This provides important networking opportunities and mutual support between LGBTQ+ charities and organisations.

Charitable activities within the year

London Friend's core client services within the year included:

Counselling and mental health support

159 clients received contracted counselling (including specialist LGBTQ+ domestic abuse counselling) and mental health support. We have invested in the counselling service, expanding management to 4 days per week which has helped us to grow the service as we head into 2023/24. A total of 35 volunteer counsellors and 6 clinical supervisors supported the counselling service throughout the year.

Board of Trustees Report - Continued

For the year ended 31 March 2023

Charitable activities within the year – continued

Antidote – Drug and Alcohol Services

Our drug and alcohol service, Antidote, continued to deliver support during the year, 380 people receiving support. The average number of sessions per client continued to increase, which reflects the ongoing complexity of much of this work. Antidote was supported by 32 volunteers.

Social and Support Groups

We run a range of social and support groups each month. These include coming out groups; trans and non-binary group; social activities; older LGBT group; a weekly drop-in for LGBTQ+ people; and activity groups such as creative writing and crafting. These groups provide a safe space for LGBTQ+ people to meet others and improve wellbeing through social contact.

This part of our service has bounced back strongly after being severely affected by the Covid 19 national restrictions. 638 people received support through groups in 2022/23 and we ran 284 groups, an average of around 24 groups per month. 48 volunteers supported delivery of groups online during the year.

Our most well attended group continues to be T on Tuesday, a group for trans and non-binary people, attended by 152 people during the year. This reflects the increasing number of trans and non-binary people the charity supports.

SASH

London Friend continued with the SASH Sexual Health partnership which is commissioned to deliver services in the three London Boroughs of Westminster, Kensington & Chelsea, and Hammersmith & Fulham. SASH is led by Turning Point with London Friend, Metro Charity, and Naz Project. Two Health and Wellbeing Coaches and one part time counsellor provide LGBTQ+ specific support. Clients seen as part of this services are reported via SASH's KPIs to commissioners.

City and Hackney Recovery Partnership

London Friend continued as a partner in the commissioned substance misuse service in the City and Hackney. This partnership is led by Turning Point with Mind in the City, Hackney and Waltham Forest. Two recovery workers provide specialist support to LGBTQ+ clients, plus from September 2021 to October 2022 one extra recovery worker as part of the Government's ADDER pilot in City & Hackney. Clients seen as part of this service are reported via the Recovery Service's KPIs to local commissioners and the National Drug Treatment Monitoring System (NDTMS).

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2023

Charitable activities within the year – *Continued*

DAWS Partnership

London Friend continued a partnership in the commissioned substance misuse service in Westminster, Kensington & Chelsea, and Hammersmith & Fulham. This partnership is led by Turning Point. One recovery worker provides specialist support to LGBTQ clients with an additional post being recruited in 2023/24. Clients seen as part of this Antidote service are reported via the DAWS Service's KPIs to local commissioners.

Administrative Support

The organisation was supported by 4 administration volunteers throughout the year.

Community Centre and Meeting Space

The organisation usually provides free and subsidised meeting and social space for external groups and organisations within the LGBT community to use. Due to Covid-19 we were unable to make the space available to these organisations through 2020/21 but during this year we have welcomed back Stonewall Housing, Opening Doors, Beaumont Society, SM Dykes; Queer Book Club, and Black Men's Book Club.

Training

113 volunteers attended in-house training during the year; 27 volunteer training courses were provided during the year with topics including trans awareness; neurodiversity; managing psychosis; chemsex; and suicide prevention. 17 training sessions were provided to external agencies, with 548 attendees, including representatives from sexual health and drug and alcohol treatment agencies. We also spoke at 3 conferences to combined audiences of over 200 people.

Financial review

The Trustees are pleased that the organisation has maintained a strong financial position and has continued to attract support of funders, including a number of new funders during this financial year. The CEO has maintained a level of income and represented the interests of our service users at a national strategic level. The Finance Officer has contributed significantly to the improvement of financial record-keeping and to the charity's financial governance.

Reserves Policy

The Trustees review its policy and reserves position on a regular basis. They believe a minimum of 3 months resources expended will enable the charity to continue to meet its objectives if it faces loss of income, increases in costs or delays in receipts. At present the unrestricted income funds stand at £377,878 of which £40,000 has been designated as the salary cost commitment on the charity's behalf.

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2023

Looking forward to 2023/24

We are continuing to deliver our services, with several grants and contracts/sub-contracts being mid-term. These make 2023/24 a very stable year for the charity.

We are continuing discussions with partners to further develop chemsex support, including rehabilitative support for the increasing population of men involved in chemsex who have been in contact with the criminal justice system. Our links with Project Sagamore strengthen professional relationships in this field.

We will also continue to develop our work in Equality, Diversity and Inclusion, led by the Board.

Reference and administration details

Company number	1345530
Company name	Friend Counselling (London) Limited
Charity number	299307
Registered Office	86 Caledonian Road, Kings Cross, London, N1 9DN

Our advisers

Bankers	CAF Bank Ltd 25 Kings Hill, West Malling, Kent ME19 4JQ
Independent Examiner	Brown Warner LLP 38 Northgate, Newark-on-Trent, Nottinghamshire, NG24 1EZ

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Trustees	Matthew Horwood - Chair Joshua De Luna Maria Munir (Resigned 13th September 2023) Olivia Andrews Vivienne Smith Mubeen Ahmed (Appointed 17 th July 2023) Jonas Thompson-McCormick (Appointed 17 th July 2023) Emma-Marie Okoroafor (Resigned 12 May 2022) Nicola Upton (Appointed 13 May 2022 & resigned 10 October 2022)
Chief Executive	Monty Moncrieff MBE

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2023

Structure, governance and management

London Friend is a charitable company limited by guarantee, incorporated on 22nd December 1977 and registered as a charity on 18th December 1989.

London Friend is governed by a Board of Trustees who are recruited openly and who meet between four and six times a year together with the Chief Executive. Trustees serve for a one-year period and may be re-elected.

Trustees receive a full induction, are briefed on their roles and responsibilities within the organisation and subsequently have access to a range of governance and financial management courses. The trustees develop and oversee the strategic planning and all new developments are approved by the Board before work progresses.

The trustees delegate day-to-day management of the charity to the Chief Executive who regularly reports on all areas of organisational performance to the board. There are also regular strategic review and planning sessions.

Governing document

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Risk statement

The Trustees review risk management periodically. This involves identifying the types of risks the charity faces (financial, operational, governance etc.), prioritising them in terms of potential impact and likelihood of occurrence and identifying means of mitigating the risk. As part of this process the Trustees keep the adequacy of the charity's internal controls under review.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the charity.

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2023

Statement of trustees' responsibilities

The Trustees (who are also directors of Friend Counselling (London) Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By order of the Trustees:

Signed:



Matt Horwood, Chair of the Board of Trustees

Date: 26/10/2023

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF FRIEND COUNSELLING (LONDON) LIMITED (KNOWN AS LONDON FRIEND) ('THE COMPANY')

For the year ended 31 March 2023

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

Respective responsibilities of trustees and examiner

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

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic (FRS102).

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 financial statements to be reached.



David Brown FCA
Brown Warner LLP
38 Northgate, Newark-on-Trent, England NG24 1EZ

Date: 27 October 2023

Friend Counselling (London) Limited (Known as London Friend)
Statement of Financial Activities (including Income and Expenditure Account)
for the year ended 31 March 2023

	Note	Unrestricted funds			2023 total £	2022 total £
		General fund £	Designated funds £	Restricted funds £		
Income						
Donations	2	102,027	-	5,000	107,027	72,763
Grants	3	-	-	274,386	274,386	208,144
<i>Income from charitable activities</i>						
Service funding	4	13,323	-	319,385	332,708	331,448
Training & talks		4,175	-	-	4,175	3,666
Rental income		640	-	-	640	540
Miscellaneous income		-	-	-	-	1,750
<i>Investment income</i>	5	1,901	-	-	1,901	47
Total incoming resources		<u>122,066</u>	<u>-</u>	<u>598,771</u>	<u>720,837</u>	<u>618,358</u>
Expenditure						
<i>Costs of raising funds</i>		399	-	-	399	1,030
<i>Expenditure on charitable activities</i>		13,535	-	611,380	624,915	568,800
Total resources expended	7	<u>13,934</u>	<u>-</u>	<u>611,380</u>	<u>625,314</u>	<u>569,830</u>
Net (outgoing)/incoming resources before transfers, being net (expenditure)/income for the year		108,132	-	(12,609)	95,523	48,528
Gross transfers between funds	14	(1,521)	-	1,521	-	-
Net movement in funds		<u>106,611</u>	<u>-</u>	<u>(11,088)</u>	<u>95,523</u>	<u>48,528</u>
Total funds brought forward at 1 April 2022		231,267	40,000	103,007	374,274	325,746
Total funds carried forward at 31 March 2023		<u>337,878</u>	<u>40,000</u>	<u>91,919</u>	<u>469,797</u>	<u>374,274</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account

Friend Counselling (London) Limited (Known as London Friend)
Balance sheet
as at 31 March 2023

	Note	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	9		154,883		170,059
Current assets					
Debtors	10	218,938		79,790	
Cash at bank and in hand		226,033		278,069	
		<u>444,971</u>		<u>357,859</u>	
Creditors: amounts falling due within one year	11	(48,402)		(67,864)	
Net current assets			<u>396,569</u>		<u>289,995</u>
Creditors: amounts falling due after more than one year	12		(81,655)		(85,780)
			<u>469,797</u>		<u>374,274</u>
The funds of the charity					
Unrestricted income funds					
General			337,878		231,267
Designated	13		40,000		40,000
			<u>377,878</u>		<u>271,267</u>
Restricted income funds	14		91,919		103,007
Total charity funds			<u>469,797</u>		<u>374,274</u>

For the financial year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The accounts were approved by the Board on 26/10/ 2023



Matt Horwood, Chair of the Board of Trustees

Company registration number: 01345530

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2023

1. Accounting Policies

Charity information

Friend Counselling (London) Ltd (known as London Friend) is a charitable company limited by guarantee, incorporated on 22nd December 1977 and registered as a charity on 18th December 1989. The company is governed by its Memorandum and Articles of Association which established the objectives and powers of the charitable company.

The charity is registered with the Charity Commission of England and Wales with the charity number 299307. The principal address is 86 Caledonian Road, Kings Cross, London N1 9DN.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statement are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounting in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102. The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash flows.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling which is the functional currency for the charity

The accounts have been prepared under the historical cost convention. The principal policies adopted are set out below.

b) Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis for accounting in preparing the accounts.

c) Charitable Funds

Unrestricted general funds comprises those monies that may be used towards meeting the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are monies raised for, and their use restricted to, a specific purpose, or donation subject to donor imposed conditions.

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2023

1. Accounting Policies - continued

d) Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable certainty. The following specific policies apply to categories of income:

- Any income from fundraising is shown gross.

- Donations are included in the financial statements when received, with any associated tax reclaim being included in the financial statements at the same time.

- Grant income is recognised when receivable except when it is for a specified period, in which case the income is spread over that period.

- Gifts in kind are included in the financial statements when they involve an expense by the donor and that expense can be quantified.

- Legacies are included in incoming resources when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy. Entitlement is the earlier of the charitable company being notified of an impending distribution or the legacy being received.

- Investment income is included when receivable and includes interest from deposits.

e) Resources expended

Resources expended are included in the Statement of Financial Activities on an accrual basis as a liability is incurred. They are reported as part of the expenditure to which they relate:

- Costs of fundraising comprise the costs associated with attracting income and the costs of generating ancillary income.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to particular activities are allocated directly, others are apportioned on an appropriate basis e.g. staff time and estimated usage.

f) Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged against income as incurred.

g) Tangible fixed assets

Depreciation is provided to write off the cost or valuation, less estimated residual values, of all fixed assets evenly over their expected useful lives. It is calculated at the following rates:

Land and Buildings	-	2% straight line on buildings
Refurbishments	-	20% straight line
Equipment	-	20% straight line or 33 1/3% straight line
Furniture and fittings	-	20% straight line

No depreciation is charged on land

The charitable company has a policy of capitalising assets which cost more than £100.

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2023

1. Accounting Policies - continued

h) Impairment of Fixed Assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss.

j) Cash and bank

Cash at bank and in hand includes cash or the opening of the deposit or similar account.

k) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

l) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

m) Pension

The company operates defined contribution, externally funded pension schemes. The pension cost charge represents contributions payable by the company to the fund.

n) Taxation

The charity is exempt from tax on its charitable activities.

o) Company Status

The company is a company limited by guarantee. The members of the company are the trustees named in the Trustees report. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2 Donations

	Unrestricted funds			2023 total £	2022 total £
	General fund £	Designated funds £	Restricted funds £		
Individual/Organisations donations	99,524	-	5,000	104,524	72,220
Gift Aid reclaimed	2,503	-	-	2,503	543
	102,027	-	5,000	107,027	72,763

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2023

3 Grants	Unrestricted funds			2023 total £	2022 total £
	General fund £	Designated funds £	Restricted funds £		
Antidote Service					
The Henry Smith Charity	-	-	58,200	58,200	-
The Leathersellers Charitable Fund	-	-	7,500	7,500	15,000
Lloyds Bank Foundation	-	-	30,655	30,655	28,405
Covid - London Community Response Fund					
City Bridge Trust - Wave 5	-	-	-	-	44,900
50th Anniversary					
The National Lottery Heritage Fund	-	-	21,650	21,650	21,650
Blooming with Pride					
The National Lottery Community Fund	-	-	156,381	156,381	78,190
Capital Grants					
The National Lottery Community Fund	-	-	-	-	9,999
The Clothworkers Foundation	-	-	-	-	10,000
	-	-	274,386	274,386	208,144
	-	-	274,386	274,386	208,144
4 Service Funding					
	General fund £	Designated funds £	Restricted funds £	2023 total £	2022 total £
Turning Point/SASH	-	-	91,733	91,733	103,391
Turning Point/City & Hackney Recovery Service	-	-	85,000	85,000	85,000
Lambeth, Southwark & Lewisham Chemsex	-	-	40,000	40,000	40,000
Domestic Abuse					
GALOP-Domestic Abuse Partnership	-	-	33,987	33,987	34,005
Turning Point/Adder Accelerator Project	-	-	28,667	28,667	25,083
Turning Point - Bi Borough	-	-	39,998	39,998	29,997
Counselling income	13,323	-	-	13,323	13,972
	13,323	-	319,385	332,708	331,448
	13,323	-	319,385	332,708	331,448
5 Investment Income				2023 total £	2022 total £
Bank interest receivable				1,901	47
				1,901	47

Friend Counselling (London) Limited (Known as London Friend)

**Notes to the financial statements
for the year ended 31 March 2023**

	Direct charitable expenditure	Costs of generating voluntary income	Governance	2023 total	2022 total
	£	£	£	£	£
6 Allocation of support costs					
The charity has allocated its support costs:					
IT costs	14,216	-	-	14,216	15,913
Stationery, Postage and Courier	618	-	-	618	227
Photocopier	1,488	-	-	1,488	2,250
Affiliation and membership fees	408	-	-	408	525
Financial management	6,546	-	-	6,546	10,712
	<u>23,276</u>	<u>-</u>	<u>-</u>	<u>23,276</u>	<u>29,627</u>
7 Resources expended	Staff costs	Direct costs	Support costs	2023 total	2022 total
	£	£	£	£	£
Costs of generating funds					
Fundraising and marketing	-	399	-	399	1,030
Charitable expenditure					
Antidote Service					
The Leathersellers Charitable Fund	7,500	-	-	7,500	15,000
Lloyds Bank Foundation	23,230	5,013	2,412	30,655	31,844
The Henry Smith Charity	50,500	7,700	-	58,200	65,900
Individuals	5,000	-	-	5,000	10,000
Turning Point/City & Hackney Recovery	70,709	5,145	9,146	85,000	85,000
Lambeth, Southwark & Lewisham Chemsex	32,502	5,098	2,400	40,000	40,000
Turning Point/SASH	87,095	1,750	2,888	91,733	103,391
Domestic Abuse					
GALOP - Domestic Abuse Partnership	29,010	4,156	1,471	34,637	35,341
Covid - London Community Response Fund					
City Bridge Trust - Wave 3	-	2,112	-	2,112	19,717
City Bridge Trust - Wave 4	-	-	-	-	1,600
City Bridge Trust - Wave 5	-	-	-	-	44,900
Turning Point/Adder Accelerator Project	27,815	1,161	562	29,538	25,083
Turning Point - Bi Borough	37,083	1,715	1,200	39,998	29,997
Blooming with Pride					
The National Lottery Community Fund	19,252	16,875	1,253	37,380	4,025
50th Anniversary					
The National Lottery Heritage Fund	54,030	89,659	1,500	145,189	44,536
Other charitable expenditure	-	7,697	3,496	11,193	69,491
Governance	-	6,780	-	6,780	8,875
	<u>443,726</u>	<u>155,260</u>	<u>26,328</u>	<u>625,314</u>	<u>635,730</u>

Included in resources expended are: A charge for depreciation amounting to £15,176 (2022: £11,978)

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2023

7 Resources expended - Continued

Governance	2023	2022
	£	£
Support costs	-	2,100
Independent review and statutory accounts	6,000	6,000
Board expenses	780	775
	<u>6,780</u>	<u>8,875</u>

8 Staff costs

Staff costs amounted to:	2023	2022
	£	£
Wages and salaries	396,171	384,339
Social security costs	34,374	31,140
Pension	13,181	16,367
	<u>443,726</u>	<u>431,846</u>
Recruitment and payroll costs	299	1,195
	<u>444,025</u>	<u>433,041</u>

No employee's emoluments exceeded £60,000 for the year.

The average monthly number of employees during the year was 13 (2022: 12).

No remuneration was paid to Trustees during either year. Expenses totalling £Nil were reimbursed to Trustees during 2023 (2022: £Nil). Trustees insurance of £780 was paid during 2023 (2022: £775)

9 Tangible fixed assets

	Freehold Property £	Furniture and Fittings £	Equipment £	Total £
Cost				
At 1 April 2022	218,257	5,666	21,626	245,549
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2023	<u>218,257</u>	<u>5,666</u>	<u>21,626</u>	<u>245,549</u>
Depreciation				
At 1 April 2022	54,170	5,558	15,762	75,490
Charge for the year	11,302	108	3,766	15,176
Disposals	-	-	-	-
At 31 March 2023	<u>65,472</u>	<u>5,666</u>	<u>19,528</u>	<u>90,666</u>
Net book value				
At 31 March 2023	<u>152,785</u>	<u>-</u>	<u>2,098</u>	<u>154,883</u>
At 1 April 2022	<u>164,087</u>	<u>108</u>	<u>5,864</u>	<u>170,059</u>

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2023

10 Debtors	2023	2022
	£	£
Trade Debtors	73,357	25,550
Other Debtors	2,822	3,012
Prepayments and accrued income	142,759	51,228
	<u>218,938</u>	<u>79,790</u>
11 Creditors: amounts falling due within one year	2023	2022
	£	£
Mortgage	4,109	3,850
Trade creditors	5,565	6,831
Other Taxes and Social Security	9,118	19,714
Other creditors	1,937	7,245
Deferred Income	17,995	22,210
Accruals	9,678	8,014
	<u>48,402</u>	<u>67,864</u>
12 Creditors: amounts falling due after more than one year	2023	2022
	£	£
Secured Mortgage (falling due in less than 5 years)	19,378	17,252
Secured Mortgage (falling due after 5 years)	62,277	68,528
	<u>81,655</u>	<u>85,780</u>

At 31 March 2023 a mortgage totalling £85,764 was secured by fixed and floating charges over the freehold property at 86 Caledonian Road.

Interest on the mortgage will be charged at 6.5% per annum after drawdown.

13 Designated funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Staff costs fund	40,000	-	-	-	40,000
	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000</u>

The above designated funds comprise unrestricted funds designated by the trustees for specific purposes.

Staff costs fund

The trustees designated a sum to cover the staff commitment on the charity's part.

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2023

14 Restricted funds	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
<u>Capital</u>					
<u>Capital Expenditure - Property Appeal</u>	48,553	-	(4,438)	-	44,115
<u>Antidote</u>					
Lloyds Bank Foundation	-	30,655	(30,655)	-	-
The Leathersellers Charitable Fund	-	7,500	(7,500)	-	-
Henry Smith Foundation	-	58,200	(58,200)	-	-
Individuals	-	5,000	(5,000)	-	-
Turning Point - City & Hackney	-	85,000	(85,000)	-	-
Turning Point - Bi Borough	-	39,998	(39,998)	-	-
<u>Lambeth, Southwark & Lewisham Chemsex</u>	-	40,000	(40,000)	-	-
<u>Turning Point/SASH</u>	-	91,733	(91,733)	-	-
<u>Turning Point/Adder Accelerator Project</u>	-	28,667	(29,538)	871	-
<u>Covid - London Community Response Fund</u>					
City Bridge Trust - Wave 3	3,175	-	(2,112)	-	1,063
<u>Blooming with Pride</u>					
The National Lottery Community Fund	33,654	156,381	(145,189)	-	44,846
<u>50th Anniversary</u>					
The National Lottery Heritage Fund	17,625	21,650	(37,380)	-	1,895
<u>Domestic Abuse</u>					
GALOP	-	33,987	(34,637)	650	-
	<u>103,007</u>	<u>598,771</u>	<u>(611,380)</u>	<u>1,521</u>	<u>91,919</u>

The above restricted funds can only be used for the purposes specified by the donors or grant making body.

Property Appeal

This represents funds raised from an appeal for the purchase of Caledonian Road property. During 2021/2022 funding was received from the National Lottery Community Fund and The Clothworkers Foundation to purchase ventilation equipment.

Antidote Project

The LeatherSellers Charity Fund, Lloyds Bank Foundation, The Henry Smith Foundation and individual donors
This represents funding for the Antidote - LGBT Drug and Alcohol service

Turning Point/City & Hackney Recovery Service

This represents funding for the Antidote service to providing LGBT recovery workers to the City and Hackney Recovery Service.

Turning Point/Bi Borough

This represents funding for the Antidote service to provide antidote workers for the DAWS Service.

Lambeth, Southwark & Lewisham Chemsex

This represents funding for the provision of capacity building support to help local services better support clients involved in chemsex, plus direct service provision to clients resident in these Boroughs.

Turning Point/SASH

This represents funding from the SASH Partnership for sexual health promotion on Westminster, Kensington & Chelsea, and Hammersmith & Fulham.

Turning Point/Adder Accelerator Project

This represents funding for a specialist LGBTQA recovery worker for the adder accelerator project in Hackney.

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2023

14 Restricted funds (continued)

Covid - London Community Response Fund

This represents funding in Waves 3, and 5 to cover costs and adaptations to service provision and to increase mental health support as a response to Covid 19.

Blooming with Pride

This represents funding for improving LGBT mental health in london, administered by The National Lottery Fund. The project is delivered in partnership with ELOP and LGBT HERO.

50th Anniversay

This represents funding from The National Lottery Heritage Fund for the charity's 50th Anniversary projects and events.

Domestic Abuse

This represents funding towards the domestic abuse project for workshops and counselling.

15 Analysis of net assets between funds

	Unrestricted funds			Total £
	General fund £	Designated funds £	Restricted funds £	
Tangible fixed assets	110,334	-	44,549	154,883
Current assets	357,601	40,000	47,370	444,971
Current liabilities	(130,057)	-	-	(130,057)
	337,878	40,000	91,919	469,797

16 Financial commitments

At 31 March 2023 the company was committed to making the following payments under non-cancellable operating leases:

	2023		2022	
	Building £	Equipment £	Building £	Equipment £
<i>Minimum lease commitment expiring:</i>				
Within one year	-	1,400	-	1,800
2 to 5 years	-	5,600	-	1,350
Over 5 years	-	-	-	-
	-	7,000	-	3,150

17 Related party transactions

There were no disclosable related party transactions during the period.

FRIEND COUNSELLING (LONDON) LTD

England & Wales - Charity number 299307

Accounts

Registered Company Number – 01345530

Register Charity Number - 299307

**FRIEND COUNSELLING (LONDON) LTD
(KNOWN AS LONDON FRIEND)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

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FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report

For the year ended 31 March 2022

The trustees present their annual report and the financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Memorandum and Articles of Association, the Companies Act 2006 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)' (as amended for accounting periods commencing from 1 January 2019).

Charitable objectives and activities

London Friend has been at the forefront of lesbian, gay, bisexual and transgender (LGBT) activism and service provision since the early 1970's – we celebrate our 50th birthday in 2022. London Friend is a vibrant LGBT health and well-being charity with a wide portfolio of well-established services and a range of newer initiatives aimed at meeting the needs of the LGBT community.

London Friend exists to improve the health and well-being of people who are lesbian, gay, bisexual, or transgender, or in doubt about their sexual orientation or gender identity. Where necessary, support is also provided to families and friends of LGBT people.

London Friend works to provide services to LGBT people where those provided by mainstream services do not appropriately meet the needs of LGBT people, for whatever reason.

The charity currently provides one-to-one and group counselling, peer support groups, social groups and activities, drug and alcohol support and advice, training and consultancy, referral to other services and a range of other ad hoc support services.

Our Values

Empowerment, Equality, Competence and Care

Staff and volunteers

During the year, London Friend had the following core members of staff:

- Chief Executive,
- Volunteer Coordinator,
- Antidote Drug & Alcohol Services Manager,
- Health and Wellbeing Administrator,
- Counselling Services Coordinator (part-time)
- Domestic Abuse Counsellor (part-time)
- Antidote Drug and Alcohol recovery worker (x 3)
- SASH Health and Wellbeing Coach x 2
- SASH counsellor (part-time)
- Comms Officer (part-time)
- Cleaner (part-time)

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2022

Staff and volunteers - *continued*

London Friend also contracted the services of a finance officer.

London Friend has a policy of engaging LGBT volunteers in the delivery of its services to clients, and it is dependent on the support of these volunteers for the running of the organisation. During the course of the year 92 people volunteered time with the organisation in structured volunteering roles, including counsellors, Antidote key workers, group facilitators, clinical supervisors, trustees, and administrative support. 69 were newly recruited during the year.

Volunteer numbers dropped due to the earlier stages of Covid 19 and national lockdowns and restrictions. The impact of this was seen in data for 2021/22 with fewer active volunteers overall. However, recruitment began to increase again with the reintroduction of in-person services and resulted in an 86% increase in new volunteers recruited throughout the year when compared with 2020/21.

All the volunteers received a full induction, together with specific training relating to their area of work. The counsellors received fortnightly clinical supervision.

Public benefit

The charitable objectives and activities, and achievement sections of this report clearly set out the activities that London Friend undertakes for the public benefit.

Significant achievements within the year

2021/22 saw London Friend continue to deliver its services to support the health and wellbeing of LGBT people supported by existing and new funders. We continued existing partnerships and developed new ones and played a strategic role working as a member of the National LGBT Partnership.

As with all charities, Covid-19 continued to have an impact on our work during the year. We continued to provide services online and operated a remote working method for a large part of the year for staff and volunteers. We also reintroduced in-person services as national restrictions were further lifted. We intend to continue to operate a mixed delivery of in-person and online services.

We installed a new ventilation system in our building to enable us to work in a Covid-secure way and reopen all of our building for in-person services.

In 2022, we celebrate our 50th Birthday as a charity. We held several events and activities through the calendar year to mark this, including a project called 50 LGBTQ+ Londoners, where we celebrated the impact of people who had made a significant contribution to LGBTQ+ community life in the capital during our 50 years of operation. We began work on a heritage project supporting teams of volunteer researchers to explore archived materials and tell the history of the charity through a website. This work continued into the 2022/23 reporting period, with the heritage website launched in November 2022.

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2022

Significant achievements within the year – *continued*

Some of the significant achievements within the year included:

1. Income for the year was £618,358. This included funding from the Lloyds Bank Foundation; The Leathersellers' Charitable Fund; The National LGBT Partnership; SASH Partnership; SAWS Partnership; London LGBT Domestic Abuse Partnership; the London Boroughs of Lambeth, Southwark and Lewisham; the City and Hackney Recovery Partnership; the Kusuma Trust; and Covid-19 response funding via Mind, the National Lottery Community Fund plus their Awards For All programme; The National Lottery Heritage Fund; the Clothworkers Foundation; and the London Community Response Fund Waves 4 and 5.
2. We continued to deliver alcohol and drug support for LGBT people via our Antidote service. This service remains the main drug and alcohol service in the UK specifically run by and for LGBT people. Our expertise in this area has been shared through training and capacity building work.
3. We continued to provide services as a member of the LGBT Domestic Abuse Partnership as a counselling provider. This Partnership, led by Galop and with Stonewall Housing, was refunded from April 2022 for 4 years.
4. We continued a contract with the London Boroughs of Lambeth, Southwark and Lewisham to provide specialist chemsex services and support in the Boroughs. This includes capacity building with local services to improve their ability to support chemsex clients.
5. 2021/22 was the fifth year in the SASH Partnership, to deliver sexual health support in the three central London Boroughs of Westminster, Kensington & Chelsea, and Hammersmith & Fulham. Led by Turning Point with Metro, and Naz, the service works as a multi-agency, multi-disciplinary team. London Friend provides leadership on LGBT work through two full-time and one part-time roles. SASH was recommissioned by Westminster and Kensington & Chelsea from April 2022 and funded for an extra year by Hammersmith & Fulham.
6. London Friend continued as a member of the National LGBT Partnership, a group of England-wide LGBT organisations working collectively as a member of the Department of Health's Voluntary Sector Health and Wellbeing Alliance. This is a mechanism via which the Department (DH), Public Health England (PHE) and NHS England engage with the voluntary sector.
7. We began a new three-year partnership with ELOP and LGBT HERO delivering mental health support. This is funded by the National Lottery Community Fund for three years from January 2022. We are the lead partner. This builds on two previously funded partnerships with these charities.

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2022

Significant achievements within the year – *continued*

8. We continued to work on a coordinated response to chemsex and crime with partners including the Metropolitan Police and Probation who have developed Project Sagamore as a multi-agency approach.
9. We continued our partnership with Turning Point and Mind in the City, Hackney and Waltham Forest (Mind CHWF) to deliver a substance misuse service in the City of London and Hackney. We are a subcontracted provider, with the contract funding two full time LGBT recovery workers. From September, we also provided an additional LGBT worker to the partnership as part of a pilot in Hackney funded by the Government's Project ADDER, a multi-agency approach to addressing substance use and crime.
10. We ran a series of wellbeing events during summer 2021 branded as our Summer Camp. These were at a large external venue enabling us to reintroduce in-person services in a Covid-secure way.
11. We supported a research project called Digital Intimacies which looked at the way gay, bisexual, trans and other queer men use digital technologies in their personal lives. The project found some interesting outcomes that challenged some of the stereotypes about the use of digital platforms and dating apps by this group, which are helpful to our work supporting men engaged in chemsex.
12. We embarked on an exercise reviewing our approach to Equality, Diversity and Inclusion (EDI), which was supported by our funder Lloyds Bank Foundation through their Enhance programme of additional support for funded charities. We worked with an external consultant to review our policies, procedures and EDI data, which produced a set of recommendations. Our Board is now leading this programme of work to improve EDI and representation across the charity.
13. We continued to engage closely with our LGBT and related sector colleagues, including via the LGBT Consortium; National LGBT Partnership; and the office of the NHS England LGBT Health Adviser. This provided important networking opportunities and mutual support between LGBT charities and organisations facing the same unprecedented challenges of sustaining services and vital support during the pandemic and lockdowns.

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2022

Charitable activities within the year

London Friend's core client services within the year included:

Counselling and mental health support

147 clients received contracted counselling (including specialist LGBT domestic abuse counselling) and mental health support. This is lower than during 2020/21 (257) although that figure included people accessing our emergency Covid mental health support programmes, which were additional services funded via Covid response funds. A total of 22 volunteer counsellors and 6 clinical supervisors provided the counselling service throughout the year.

Antidote – Drug and Alcohol Services

Our drug and alcohol service, Antidote, continued to deliver support during the year. We restarted one of our walk-in clinics during the year, but most services remained online. After experiencing a drop in client numbers during the first year of the Covid-19 pandemic, numbers for 2021-22 were back to near pre-pandemic levels for this service with 396 people receiving support. The average number of sessions per client continued to increase, which reflects the ongoing complexity of much of this work. Antidote was supported by 25 volunteers.

Antidote's work continues to become more complex in relation to the two most problematic substances, methamphetamine and GHB/GBL. 68% of clients requested support for methamphetamine issues, with 45% requesting support for GHB/GBL. The previously most prevalent substance related to chemsex, mephedrone, continued to be used by fewer clients, dropping to a prevalence rate of just 10% of clients. This reflects changing drug markets and availability. 39% of clients requested support for alcohol, continuing a steady increase (from 35% in 2020/21); however, as we record up to 3 most problematic substances at assessment this might reflect that more people are now including alcohol within this as mephedrone use has dropped. 24% of people cited cocaine as a problem substance.

Social and Support Groups

We run a range of social and support groups each month. These include coming out groups; trans and non-binary group; social activities; older LGBT group; a weekly drop-in for LGBT people; and activity groups such as creative writing and crafting. These groups provide a safe space for LGBT people to meet others and improve wellbeing through social contact. We usually run over 20 groups per month.

This is the part of our delivery that was most affected by Covid-19 during 2020/21, and the part of our service where we saw the greatest bounce back in attendance one, we were able to run these in-person during 2021/22. 515 people received support through groups in 2021/22 and we ran 299 groups. This was up from 127 in 2020/21, and almost to the pre-pandemic levels reported in 2019/20 (541). 43 volunteers supported delivery of groups online during the year.

Our most attended group is T on Tuesday, a group for trans and non-binary people, attended by 177 people during the year. This reflects the increasing number of trans and non-binary people the charity supports.

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2022

Charitable activities within the year – *Continued*

SASH

London Friend continued with the SASH Sexual Health partnership, which is commissioned to deliver services in the three London Boroughs of Westminster, Kensington & Chelsea, and Hammersmith & Fulham. SASH is led by Turning Point with London Friend, Metro Charity, and Naz Project.

City and Hackney Recovery Partnership

London Friend continued as a partner in the commissioned substance misuse service in the City of London and Hackney. This partnership is led by Turning Point with Mind in the City, Hackney and Waltham Forest. Two recovery workers provide specialist support to LGBT clients, plus from September 2021 one extra recovery worker as part of the Government's ADDER pilot in Hackney.

DAWS Partnership

London Friend began a new partnership in the commissioned substance misuse service in Westminster, Kensington & Chelsea, and Hammersmith & Fulham. This partnership is led by Turning Point. One recovery worker provides specialist support to LGBT clients.

Administrative Support

The organisation was supported by 3 administration volunteers throughout the year.

Community Centre and Meeting Space

The organisation usually provides free and subsidised meeting and social space for external groups and organisations within the LGBT community to use. Due to Covid-19, we were unable to make the space available to these organisations through 2020/21 but during this year, we have welcomed back Stonewall Housing, Opening Doors, Beaumont Society and SM Dykes.

Training

87 volunteers attended in-house training during the year; 18 volunteer training courses were provided during the year. 23 training sessions were provided to external agencies, with 403 attendees, including representatives from sexual health and drug and alcohol treatment agencies.

Financial review

The Trustees are pleased that the organisation has maintained a strong financial position and has continued to attract support of funders, including a number of new funders during this financial year. The CEO has maintained a level of income and represented the interests of our service users at a national strategic level. The Finance Officer has contributed significantly to the improvement of financial record keeping and to the charity's financial governance.

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2022

Reserves Policy

The Trustees review its policy and reserves position on a regular basis. They believe a minimum of 3 months resources expended will enable the charity to continue to meet its objectives if it faces loss of income, increases in costs or delays in receipts. At present the unrestricted income funds stand at £271,267 of which £40,000 has been designated as the salary cost commitment on the charity's behalf.

Looking forward to 2022/23

We are pleased to continue with several projects that have been recommissioned or refunded from April 2022, including the SASH Partnership and the London LGBT Domestic Abuse Partnership. A new three-year grant from Henry Smith Foundation was conformed from April 2022, and we are pleased to receive an additional year's funding from Lloyds Bank Foundation from October 2022 – September 2023. This places the charity on a relatively sound financial footing for the medium term.

Our celebrations of our 50th Birthday continue throughout 2022, including participating in the 50th anniversary of Pride celebrations in London and UK Black Pride.

Reference and administration details

<i>Company number</i>	1345530
<i>Company name</i>	Friend Counselling (London) Limited
<i>Charity number</i>	299307
<i>Registered Office</i>	86 Caledonian Road, Kings Cross, London, N1 9DN

Our advisers

<i>Bankers</i>	CAF Bank Ltd 25 Kings Hill, West Malling, Kent ME19 4JQ
<i>Independent Examiner</i>	Brown Warner LLP 38 Northgate, Newark-on-Trent, England NG24 1EZ

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2022

Reference and administration details – *continued*

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Trustees	Matthew Horwood - Chair Emma-Marie Okoroafor (Resigned 12 May 2022) Joshua De Luna Maria Munir Olivia Andrews (Appointed 20 August 2021) Vivienne Smith (Appointed 20 August 2021) Emma Geraghty (Resigned 20 August 2021) Nicola Upton (Appointed 13 May 2022 & resigned 10 October 2022)
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Chief Executive Monty Moncrieff MBE

Structure, governance and management

London Friend is a charitable company limited by guarantee, incorporated on 22nd December 1977 and registered as a charity on 18th December 1989.

London Friend is governed by a Board of Trustees who are recruited openly and who meet between four and six times a year together with the Chief Executive. Trustees serve for a one-year period and may be re-elected.

Trustees receive a full induction, are briefed on their roles and responsibilities within the organisation and subsequently have access to a range of governance and financial management courses. The trustees develop and oversee the strategic planning and all new developments are approved by the Board before work progresses.

The trustees delegate day-to-day management of the charity to the Chief Executive who regularly reports on all areas of organisational performance to the board. There is also regular strategic review and planning sessions.

Governing document

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2022

Risk statement

The Trustees review risk management periodically. This involves identifying the types of risks the charity faces (financial, operational, governance etc.), prioritising them in terms of potential impact and likelihood of occurrence and identifying means of mitigating the risk. As part of this process, the Trustees keep the adequacy of the charity's internal controls under review.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the charity.

Statement of trustees' responsibilities

The Trustees (who are also directors of Friend Counselling (London) Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By order of the Trustees:

Signed: 
Matt Horwood, Chair of the Board of Trustees

Date: 14/12/22

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF FRIEND COUNSELLING (LONDON) LIMITED (KNOWN AS LONDON FRIEND) ('THE COMPANY')

I report to the charity trustees on my examination of the financial statements of the company for the year ended 31 March 2022.

Respective responsibilities of trustees and examiner

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

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

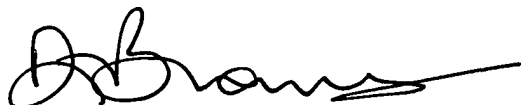
Independent examiner's statement

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

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic (FRS102).

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 financial statements to be reached.



**David Brown FCA
Brown Warner LLP
38 Northgate, Newark-on-Trent, England NG24 1EZ**

Date: 14 December 2022

Friend Counselling (London) Limited (Known as London Friend)
Statement of Financial Activities (including Income and Expenditure Account)
for the year ended 31 March 2022

		Unrestricted funds				
	Note	General fund £	Designated funds £	Restricted funds £	2022 total £	2021 total £
Income						
Donations	2	62,632	-	10,131	72,763	30,062
Grants	3	-	-	208,144	208,144	277,840
<i>Income from charitable activities</i>						
Service funding	4	13,972	-	317,476	331,448	264,707
Training & talks		3,666	-	-	3,666	2,066
Rental income		540	-	-	540	540
Miscellaneous income		1,750	-	-	1,750	-
<i>Investment income</i>	5	47	-	-	47	184
Total incoming resources		<u>82,607</u>	<u>-</u>	<u>535,751</u>	<u>618,358</u>	<u>575,399</u>
Expenditure						
<i>Costs of raising funds</i>		1,030	-	-	1,030	1,428
<i>Expenditure on charitable activities</i>		77,029	-	491,771	568,800	503,630
Total resources expended	7	<u>78,059</u>	<u>-</u>	<u>491,771</u>	<u>569,830</u>	<u>505,058</u>
Net (outgoing)/incoming resources before transfers, being net (expenditure)/income for the year						
		4,548	-	43,980	48,528	70,341
Gross transfers between funds	14	(1,336)	-	1,336	-	-
Net movement in funds		<u>3,212</u>	<u>-</u>	<u>45,316</u>	<u>48,528</u>	<u>70,341</u>
Total funds brought forward at 1 April 2021		228,055	40,000	57,691	325,746	255,405
Total funds carried forward at 31 March 2022		<u>231,267</u>	<u>40,000</u>	<u>103,007</u>	<u>374,274</u>	<u>325,746</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account

Friend Counselling (London) Limited (Known as London Friend)
Balance sheet
as at 31 March 2022

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	9		170,059		162,294
Current assets					
Debtors	10	79,790		91,354	
Cash at bank and in hand		278,069		218,005	
		<u>357,859</u>		<u>309,359</u>	
Creditors: amounts falling due within one year	11	(67,864)		(56,087)	
Net current assets			289,995		253,272
Creditors: amounts falling due after more than one year	12		(85,780)		(89,820)
			<u>374,274</u>		<u>325,746</u>
The funds of the charity					
Unrestricted income funds					
General			231,267		228,055
Designated	13		40,000		40,000
			<u>271,267</u>		<u>268,055</u>
Restricted income funds	14		103,007		57,691
Total charity funds			<u>374,274</u>		<u>325,746</u>

For the financial year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The accounts were approved by the Board on 14 DECEMBER 2022



Matt Horwood, Chair of the Board of Trustees
Company registration number: 01345530

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2022

1. Accounting Policies

Charity information

Friend Counselling (London) Ltd (known as London Friend) is a charitable company limited by guarantee, incorporated on 22nd December 1977 and registered as a charity on 18th December 1989. The company is governed by its Memorandum and Articles of Association which established the objectives and powers of the charitable company.

The charity is registered with the Charity Commission of England and Wales with the charity number 299307. The principal address is 86 Caledonian road, Kings Cross, London N1 9DN.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statement are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounting in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102. The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash flows.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling which is the functional currency for the charity

The accounts have been prepared under the historical cost convention. The principal policies adopted are set out below.

b) Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis for accounting in preparing the accounts.

c) Charitable Funds

Unrestricted general funds comprises those monies that may be used towards meeting the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are monies raised for, and their use restricted to, a specific purpose, or donation subject to donor imposed conditions.

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2022

1. Accounting Policies - continued

d) Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable certainty. The following specific policies apply to categories of income:

- Any income from fundraising is shown gross.

- Donations are included in the financial statements when received, with any associated tax reclaim
- being included in the financial statements at the same time.

- Grant income is recognised when receivable except when it is for a specified period, in which case the
- income is spread over that period.

- Gifts in kind are included in the financial statements when they involve an expense by the donor and
- that expense can be quantified.

- Legacies are included in incoming resources when the charitable company is legally entitled to the
- income and the amount can be quantified with reasonable accuracy. Entitlement is the earlier of the
- charitable company being notified of an impending distribution or the legacy being received.

- Investment income is included when receivable and includes interest from deposits.

e) Resources expended

Resources expended are included in the Statement of Financial Activities on an accrual basis as a liability is incurred. They are reported as part of the expenditure to which they relate:

- Costs of fundraising comprise the costs associated with attracting income and the costs of generating ancillary income.

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

- All costs are allocated between expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to particular activities are allocated directly, others are apportioned on an appropriate basis e.g. staff time and estimated usage.

f) Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged against income as incurred.

g) Tangible fixed assets

Depreciation is provided to write off the cost or valuation, less estimated residual values, of all fixed assets evenly over their expected useful lives. It is calculated at the following rates:

Land and Buildings	-	2% straight line on buildings
Refurbishments	-	20% straight line
Equipment	-	20% straight line or 33 1/3% straight line
Furniture and fittings	-	20% straight line

No depreciation is charged on land

The charitable company has a policy of capitalising assets which cost more than £100.

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2022

1. Accounting Policies - continued

h) Impairment of Fixed Assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss.

j) Cash and bank

Cash at bank and in hand includes cash or the opening of the deposit or similar account.

k) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

l) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

m) Pension

The company operates defined contribution, externally funded pension schemes. The pension cost charge represents contributions payable by the company to the fund.

n) Taxation

The charity is exempt from tax on its charitable activities.

o) Company Status

The company is a company limited by guarantee. The members of the company are the trustees named in the Trustees report. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2 Donations	Unrestricted funds			2022 total £	2021 total £
	General fund £	Designated funds £	Restricted funds £		
Individual/Organisations donations	62,089	-	10,131	72,220	27,417
Gift Aid reclaimed	543	-	-	543	2,645
	<u>62,632</u>	<u>-</u>	<u>10,131</u>	<u>72,763</u>	<u>30,062</u>

Friend Counselling (London) Limited (Known as London Friend)

**Notes to the financial statements
for the year ended 31 March 2022**

3 Grants	Unrestricted funds			2022 total £	2021 total £
	General fund £	Designated funds £	Restricted funds £		
Antidote Service					
The Henry Smith Charity	-	-	-	-	60,000
The Leathersellers Charitable Fund	-	-	15,000	15,000	15,000
Lloyds Bank Foundation	-	-	28,405	28,405	27,580
Covid - London Community Response Fund					
City Bridge Trust - Wave 1	-	-	-	-	2,856
The London Community Foundation - Wave 2	-	-	-	-	19,580
City Bridge Trust - Wave 3	-	-	-	-	34,430
City Bridge Trust - Wave 4	-	-	-	-	9,500
City Bridge Trust - Wave 5	-	-	44,900	44,900	-
Coronavirus Mental Health Response Fund					
Mind	-	-	-	-	19,910
The National Lottery Community Fund	-	-	-	-	78,984
Kasuma Trust	-	-	-	-	10,000
50th Anniversary					
The National Lottery Heritage Fund	-	-	21,650	21,650	-
Blooming with Pride					
The National Lottery Community Fund	-	-	78,190	78,190	-
Capital Grants					
The National Lottery Community Fund	-	-	9,999	9,999	-
The Clothworkers Foundation	-	-	10,000	10,000	-
	<u>-</u>	<u>-</u>	<u>208,144</u>	<u>208,144</u>	<u>277,840</u>
4 Service Funding					
	General fund £	Designated funds £	Restricted funds £	2022 total £	2021 total £
Turning Point/SASH	-	-	103,391	103,391	101,727
Turning Point/City & Hackney Recovery Service	-	-	85,000	85,000	42,500
Lambeth, Southwark & Lewisham Chemsex	-	-	40,000	40,000	40,000
Public Health England HIV	-	-	-	-	29,500
Domestic Abuse					
GALOP-Domestic Abuse Partnership	-	-	34,005	34,005	34,005
Turning Point/Adder Accelerator Project	-	-	25,083	25,083	-
Turning Point - Bi Borough	-	-	29,997	29,997	-
Counselling income	13,972	-	-	13,972	16,975
	<u>13,972</u>	<u>-</u>	<u>317,476</u>	<u>331,448</u>	<u>264,707</u>
5 Investment Income				2022 total £	2021 total £
Bank interest receivable				<u>47</u>	<u>184</u>

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2022

6 Allocation of support costs	Direct charitable expenditure	Costs of generating voluntary income	Governance	2022 total	2021 total
The charity has allocated its support costs:	£	£	£	£	£
IT costs	15,913	-	-	15,913	12,484
Stationery, Postage and Courier	227	-	-	227	359
Photocopier	2,250	-	-	2,250	2,373
Affiliation and membership fees	525	-	-	525	968
Financial management	10,712	-	-	10,712	9,885
	<u>29,627</u>	<u>-</u>	<u>-</u>	<u>29,627</u>	<u>26,069</u>
7 Resources expended	Staff costs	Direct costs	Support costs	2022 total	2021 total
Costs of generating funds	£	£	£	£	£
Fundraising and marketing	-	1,030	-	1,030	1,428
Charitable expenditure					
Antidote Service					
The Leathersellers Charitable Fund	15,000	-	-	15,000	15,000
Lloyds Bank Foundation	29,419	1,425	1,000	31,844	24,141
Individuals	10,000	-	-	10,000	-
The Henry Smith Charity	-	-	-	-	60,000
Turning Point/SASH	103,391	-	-	103,391	101,727
Domestic Abuse					
GALOP - Domestic Abuse Partnership	28,260	5,569	1,512	35,341	34,902
Covid - London Community Response Fund					
City Bridge Trust - Wave 1	-	-	-	-	2,856
The London Community Foundation - Wave 2	-	-	-	-	19,580
City Bridge Trust - Wave 3	2,483	14,755	2,479	19,717	11,538
City Bridge Trust - Wave 4	1,600	-	-	1,600	7,900
City Bridge Trust - Wave 5	40,045	2,811	2,044	44,900	-
Coronavirus Mental Health Response Fund					
Mind	-	-	-	-	22,398
The National Lottery Community Fund	-	-	-	-	78,984
Turning Point/City & Hackney Recovery	78,430	4,254	2,316	85,000	42,500
Lambeth, Southwark & Lewisham Chemsex	33,290	3,206	3,504	40,000	40,000
Public Health England HIV	-	-	-	-	29,500
Turning Point/Adder Accelerator Project	22,415	600	2,068	25,083	-
Turning Point - Bi Borough	29,917	80	-	29,997	-
LBT Women					
London Community Foundation -	-	-	-	-	2,312
Blooming with Pride					
The National Lottery Community Fund	2,882	788	355	4,025	-
<i>Others National LGBT Partnership</i>	-	-	-	-	220
50th Anniversary					
The National Lottery Heritage Fund	10,924	33,237	375	44,536	-
Supporting charitable expenditure & governance	-	-	-	-	2,500
Other charitable expenditure	21,691	33,688	14,112	69,491	414
Governance	2,100	6,775	-	8,875	7,158
	<u>431,847</u>	<u>108,218</u>	<u>29,765</u>	<u>569,830</u>	<u>505,058</u>

Included in resources expended are: A charge for depreciation amounting to £11,978 (2021: £3,756)

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2022

7 Resources expended - Continued

Governance	2022	2021
	£	£
Support costs	2,100	2,100
Independent review and statutory accounts	6,000	4,320
Board expenses	775	738
	<u>8,875</u>	<u>7,158</u>

8 Staff costs

Staff costs amounted to:	2022	2021
	£	£
Wages and salaries	384,339	314,821
Social security costs	31,140	28,841
Pension	16,367	9,683
	<u>431,846</u>	<u>353,345</u>
Recruitment and payroll costs	1,195	275
	<u>433,041</u>	<u>353,620</u>

No employee's emoluments exceeded £60,000 for the year.

The average monthly number of employees during the year was 12 (2021: 14).

No remuneration was paid to Trustees during either year. Expenses totalling £Nil were reimbursed to Trustees during 2022 (2021: £Nil). Trustees insurance of £775 was paid during 2022 (2021: £738)

9 Tangible fixed assets

	Freehold Property	Furniture and Fittings	Equipment	Total
	£	£	£	£
Cost				
At 1 April 2021	198,863	5,666	21,277	225,806
Additions	19,394	-	349	19,743
Disposals	-	-	-	-
At 31 March 2022	<u>218,257</u>	<u>5,666</u>	<u>21,626</u>	<u>245,549</u>
Depreciation				
At 1 April 2021	46,100	5,386	12,026	63,512
Charge for the year	8,070	172	3,736	11,978
Disposals	-	-	-	-
At 31 March 2022	<u>54,170</u>	<u>5,558</u>	<u>15,762</u>	<u>75,490</u>
Net book value				
At 31 March 2022	<u>164,087</u>	<u>108</u>	<u>5,864</u>	<u>170,059</u>
At 1 April 2021	<u>152,763</u>	<u>280</u>	<u>9,251</u>	<u>162,294</u>

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2022

10 Debtors	2022	2021
	£	£
Trade Debtors	25,550	86,180
Other Debtors	3,012	2,667
Prepayments and accrued income	51,228	2,507
	<u>79,790</u>	<u>91,354</u>
11 Creditors: amounts falling due within one year	2022	2021
	£	£
Mortgage	3,850	3,386
Trade creditors	6,831	17,733
Other Taxes and Social Security	19,714	7,787
Other creditors	7,245	-
Deferred Income	22,210	21,495
Accruals	8,014	5,686
	<u>67,864</u>	<u>56,087</u>
12 Creditors: amounts falling due after more than one year	2022	2021
	£	£
Secured Mortgage (falling due in less than 5 years)	17,252	17,252
Secured Mortgage (falling due after 5 years)	68,528	72,568
	<u>85,780</u>	<u>89,820</u>

At 31 March 2022 a mortgage totalling £89,630 was secured by fixed and floating charges over the freehold property at 86 Caledonian Road.

Interest on the mortgage will be charged at 6.5% per annum after drawdown.

13 Designated funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Staff costs fund	40,000	-	-	-	40,000
	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000</u>

The above designated funds comprise unrestricted funds designated by the trustees for specific purposes.

Staff costs fund

The trustees designated a sum to cover the staff commitment on the charity's part.

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2022

14 Restricted funds	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Capital					
Capital Expenditure - Property Appeal	29,760	19,999	(1,206)	-	48,553
Antidote					
Lloyds Bank Foundation	3,439	28,405	(31,844)	-	-
The Leathersellers Charitable Fund	-	15,000	(15,000)	-	-
Individuals	-	10,000	(10,000)	-	-
Turning Point - City & Hackney	-	85,000	(85,000)	-	-
Turning Point - Bi Borough	-	29,997	(29,997)	-	-
Lambeth, Southwark & Lewisham Chemsex	-	40,000	(40,000)	-	-
Turning Point/SASH	-	103,391	(103,391)	-	-
Turning Point/Adder Accelerator Project	-	25,083	(25,083)	-	-
Covid - London Community Response Fund					
City Bridge Trust - Wave 3	22,892	-	(19,717)	-	3,175
City Bridge Trust - Wave 4	1,600	-	(1,600)	-	-
City Bridge Trust - Wave 5	-	44,900	(44,900)	-	-
Blooming with Pride					
The National Lottery Community Fund	-	78,190	(44,536)	-	33,654
50th Anniversary					
The National Lottery Heritage Fund	-	21,650	(4,025)	-	17,625
Domestic Abuse					
GALOP	-	34,005	(35,341)	1,336	-
Other	-	131	(131)	-	-
	<u>57,691</u>	<u>535,751</u>	<u>(491,771)</u>	<u>1,336</u>	<u>103,007</u>

The above restricted funds can only be used for the purposes specified by the donors or grant making body.

Property Appeal

This represents funds raised from an appeal for the purchase of Caledonian Road property. During 2021/2022 funding was received from the National Lottery Community Fund and The Clothworkers Foundation to purchase ventilation equipment.

Antidote Project

The LeatherSellers Charity Fund Lloyds Bank Foundation and individual donors

This represents funding for the Antidote - LGBT Drug and Alcohol service

Turning Point/City & Hackney Recovery Service

This represents funding for the Antidote service to providing LGBT recovery workers to the City and Hackney Recovery Service.

Turning Point/Bi Borough

This represents funding for the Antidote service to provide an Antidote workers for the DAWS Service.

Lambeth, Southwark & Lewisham Chemsex

This represents funding for the provision of capacity building support to help local services better support clients involved in chemsex, plus direct service provision to clients resident in these Boroughs.

Turning Point/SASH

This represents funding from the SASH Partnership for sexual health promotion on Westminster, Kensington & Chelsea, and Hammersmith & Fulham.

Turning Point/Adder Accelerator Project

This represents funding for a specialist LGBTQA recovery worker for the adder accelerator project in Hackney.

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2022

14 Restricted funds (continued)

Covid - London Community Response Fund

This represents funding in Waves 3, and 5 to cover costs and adaptations to service provision and to increase mental health support as a response to Covid 10.

Blooming with Pride

This represents funding for improving LGBT mental health in london, administered by The National Lottery Fund. The project is delivered in partnership with ELOP and LGBT HERO.

50th Anniversary

This represents funding from The National Lottery Heritage Fund for the charity's 50th Anniversary projects and events.

Public Health England HIV, sexual and Reproductive Health Innovation Fund

This represents funding for the delivery of our Real Chemistry pilot project.

Domestic Abuse

This represents funding towards the domestic abuse project for workshops and counselling.

15 Analysis of net assets between funds

	Unrestricted funds			Total £
	General fund £	Designated funds £	Restricted funds £	
Tangible fixed assets	118,936	-	51,123	170,059
Current assets	265,975	40,000	51,884	357,859
Current liabilities	(153,644)	-	-	(153,644)
	231,267	40,000	103,007	374,274

16 Financial commitments

At 31 March 2022 the company was committed to making the following payments under non-cancellable operating leases:

	2022		2021	
	Building £	Equipment £	Building £	Equipment £
<i>Minimum lease commitment expiring:</i>				
Within one year	-	1,800	-	1,800
2 to 5 years	-	1,350	-	3,150
Over 5 years	-	-	-	-
	-	3,150	-	4,950

FRIEND COUNSELLING (LONDON) LTD

England & Wales - Charity number 299307

Accounts

Registered Company Number – 01345530

Register Charity Number - 299307

FRIEND COUNSELLING (LONDON) LTD
(KNOWN AS LONDON FRIEND)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

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FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report

For the year ended 31 March 2021

The trustees present their annual report and the financial statements for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Memorandum and Articles of Association, the Charities Act 2011 and '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 (FRS102)' (as amended for accounting periods commencing from 1 January 2019).

Charitable objectives and activities

London Friend has been at the forefront of lesbian, gay, bisexual and transgender (LGBT) activism and service provision since the early 1970's – we celebrate our 50th birthday in 2022. London Friend is a vibrant LGBT health and well-being charity with a wide portfolio of well-established services and a range of newer initiatives aimed at meeting the needs of the LGBT community.

London Friend exists to improve the health and well-being of people who are lesbian, gay, bisexual, or transgender, or in doubt about their sexual orientation or gender identity. Where necessary, support is also provided to families and friends of LGBT people.

London Friend works to provide services to LGBT people where those provided by mainstream services do not appropriately meet the needs of LGBT people, for whatever reason.

The charity currently provides one-to-one and group counselling, peer support groups, social groups and activities, drug and alcohol support and advice, training and consultancy, referral to other services and a range of other ad hoc support services.

Our Values

Empowerment, Equality, Competence and Care

Staff and volunteers

During the year London Friend had the following core members of staff:

- Chief Executive,
- Volunteer Coordinator,
- Antidote Drug & Alcohol Services Manager,
- Antidote Drug and Alcohol Services Deputy Manager
- Health and Wellbeing Administrator,
- Counselling Services Coordinator (part-time)
- Domestic Abuse Counsellor
- Antidote Drug and Alcohol recovery worker (x 2 from October 2020)
- SASH Health and Wellbeing Coach x 2
- SASH counsellor (part-time)
- Cleaner (part-time)

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2021

Staff and volunteers - *continued*

During 2021/22 we have also employed additional staff: a part-time Comms Officer (from June 2021), and two full-time Drug and Alcohol Project Workers in our Antidote service (one from July 2021, one from October 2021).

London Friend also contracted the services of a finance officer.

London Friend has a policy of engaging LGBT volunteers in the delivery of its services to clients, and it is dependent on the support of these volunteers for the running of the organisation. During the course of the year 121 people volunteered time with the organisation in structured volunteering roles, including counsellors, Antidote key workers, group facilitators, clinical supervisors, trustees, and administrative support. 37 were newly recruited during the year.

All the volunteers received a full induction, together with specific training relating to their area of work. The counsellors received fortnightly clinical supervision.

Public benefit

The charitable objectives and activities, and achievement sections of this report clearly set out the activities which London Friend undertakes for the public benefit.

Significant achievements within the year

2020/21 saw London Friend continue to deliver its services supported by existing and new funders. We continued existing partnerships and developed new ones and played a strategic role working as a member of the National LGBT Partnership.

The most significant impact on our work during the year as with all charities, was Covid-19. By the beginning of April 2020, we had already moved to a remote working method, and transferred services online. This was helped by having run two pilots which included elements of online working, meaning we had existing learning as an organisation. Services remained fully remote throughout the year.

Our delivery was amended, as some services were less effective to run online, but we remained offering support in all areas of our work (groups, counselling, drug and alcohol support, and sexual health). Inevitably some volunteers left their roles, including for some where it was not possible to deliver their volunteering remotely, although we also recruited a significant number of new volunteers during the year, and helped volunteers to move into different roles.

All staff members were able to work remotely in a safe and confidential manner, and we retained all staff at their contracted levels, with nobody being placed into the Government's furlough scheme or being made redundant.

Some of the significant achievements within the year included:

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2021

Significant achievements within the year – *continued*

1. Income for the year was £575,399. This included funding from the Henry Smith Charity; Lloyds Bank Foundation; The Leathersellers' Charitable Fund; HIV Prevention England; The National LGBT Partnership; SASH Partnership; London LGBT Domestic Abuse Partnership; the London Boroughs of Lambeth, Southwark and Lewisham; the City and Hackney Recovery Partnership; the Kusuma Trust; and Covid-19 response funding via Mind, the National Lottery Community Fund, and the London Community Response Fund Waves 1 – 4.
2. We continued to deliver alcohol and drug support for LGBT people via our Antidote service. This service remains the main drug and alcohol service in the UK specifically run by and for LGBT people. Our expertise in this area has been shared through training and capacity building work. We also worked as a professional stakeholder with the Advisory Council on the Misuse of Drugs as part of their review into the drug GHB/GBL requested by the Home Secretary.
3. We continued to provide services as a member of the LGBT Domestic Abuse Partnership as a counselling provider.
4. We began a new contract with the London Boroughs of Lambeth, Southwark and Lewisham to provide specialist chemsex services and support in the Boroughs. This includes capacity building with local services to improve their ability to support chemsex clients.
5. 2020/21 was the fourth year in the SASH Partnership, to deliver sexual health support in the three central London Boroughs of Westminster, Kensington & Chelsea, and Hammersmith & Fulham. Led by Turning Point with Metro, and Naz, the service works as a multi-agency, multi-disciplinary team. London Friend provides leadership on LGBT work through two full-time and one part-time roles.
6. London Friend continued as a key member of the National LGBT Partnership, a group of England-wide LGBT organisations working collectively as a member of the Department of Health's Voluntary Sector Health and Wellbeing Alliance. This is a mechanism via which the Department (DH), Public Health England (PHE) and NHS England engage with the voluntary sector.
7. London Friend continued to be a local delivery partner in the national HIV Prevention England programme, delivering brief and structured interventions to gay, bisexual, and other MSM affected by chemsex.

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2021

Significant achievements within the year – *continued*

8. We increased our mental health support offer during the year thanks to funding from several Covid-19 response funds. This is the health and wellbeing issue we saw most impacted by the pandemic and lockdown. We were able to offer new one-to-one and group support to help people develop strategies to manage their own wellbeing during lockdown, and to make adaptations to our services to work remotely and cover the increased costs of working this way. Funding included a partnership with ELOP and LGBT HERO, building on the work we had jointly delivered as a pilot for the Government Equalities Office from January 2019 to March 2020.
9. We continued to be a member of the Metropolitan Police's LGBT subgroup of the Rape reference Group, providing input on chemsex and sexual assault with our partners Galop. We worked with partners including the Metropolitan Police and Probation who have developed Project Sagamore in response to crime and chemsex. The project was launched at a conference in early 2020.
10. We began a new partnership with Turning Point and Mind in the City, Hackney and Waltham Forest (Mind CHWF) to deliver a new substance misuse service in the City of London and Hackney. We are a subcontracted provider, with the contract funding two full time LGBT recovery workers.
11. We successfully delivered a project for the HIV, Sexual and Reproductive Health Innovation Fund from Public Health England. Real Chemistry developed weekend workshops (Sunday Sessions) for gay and bisexual men moving on from problems with chemsex. The project included a manual for other services to use free of charge.
12. We continued to engage closely with our LGBT and related sector colleagues, including via the LGBT Consortium; National LGBT Partnership; and the office of the NHS England LGBT Health Adviser. This provided important networking opportunities and mutual support between LGBT charities and organisations facing the same unprecedented challenges of sustaining services and vital support during the pandemic and lockdowns.

Charitable activities within the year

London Friend's core client services within the year included:

Counselling and mental health support

257 clients received contracted counselling (including specialist LGBT domestic abuse counselling) and mental health support. This represented an increase of 34% of clients supported compared with 2019/20 and reflects increased demand due to Covid 19. A total of 22 volunteer counsellors and 6 clinical supervisors provided the counselling service throughout the year.

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2021

Charitable activities within the year – *continued*

Antidote – Drug and Alcohol Services

Our drug and alcohol service, Antidote, continued to deliver support during the year. As all work had to be delivered remotely online some services were unable to be delivered, such as the satellite clinics we would usually provide in partnership with sexual health services. We provided an online alternative referral route for these. Our two weekly walk-in clinics moved online, although for safety reasons clients now have to pre-register for these to obtain the confidential joining links. This has an impact on overall numbers accessing support from the Antidote service, with 281 clients receiving support. This is approximately 30% lower than 2019/20. However, on average we had twice as many contacts with each client, and the nature and content of sessions changed considerably to meet demands caused by Covid-19. The work included much more relapse-prevention support and increased mental health support to help clients manage their wellbeing during lockdown.

Antidote's work continues to become more complex in relation to the two most problematic substances, methamphetamine and GHB/GBL. A record 73% of clients requested support for methamphetamine issues (up from 67% on 2019/20), with 58% requesting support for GHB/GBL (up from 52%). The previously most prevalent substance related to chemsex, mephedrone, continued to be used by fewer clients, maintaining a prevalence rate of 16% of clients. This reflects changing drug markets and availability. 35% of clients requested support for alcohol, continuing a steady increase (from 29% in 2019/20).

SWAP

It was not possible to run our unique SWAP therapeutic chemsex programme during the year, as it is an intensive programme delivered over 8 full days for 4 weekends and inappropriate for online delivery. Our programme that had begun in March 2020 had to be terminated after the first weekend due to the national lockdown. We developed an alternate programme, APT, delivered over 8 shorter sessions for 8 weeks, but based on the themes of SWAP. 16 clients accessed support via APT.

Social and Support Groups

We run a range of social and support groups each month. These include coming out groups; trans and non-binary group; social activities; older LGBT group; a weekly drop-in for LGBT people; and activity groups such as creative writing and crafting. These groups provide a safe space for LGBT people to meet others and improve wellbeing through social contact. We usually run around 20 groups per month.

This is the part of our delivery that was most affected by Covid-19. Ordinarily these groups are offered on a walk-in basis. We provided some of these groups online, but it was not possible to provide these at the same level as pre-pandemic, and fewer people than usual sought support from them. 127 individual people accessed group support, and we provided 116 groups. 7 regular clients who were unable to access groups online and who were otherwise isolated were provided

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2021

Charitable activities within the year - *Continued*

with regular telephone support, and we made referrals for other clients to the existing telephone befriending service offered by our partners Opening Doors London. 68 volunteers supported delivery of groups online during the year.

SASH

London Friend continued with the SASH Sexual Health partnership which is commissioned to deliver services in the three London Boroughs of Westminster, Kensington & Chelsea, and Hammersmith & Fulham. SASH is led by Turning Point with London Friend, Metro Charity, and Naz Project.

City and Hackney Recovery Partnership

London Friend joined the new commissioned substance misuse service in the City of London and Hackney. This partnership is led by Turning Point with Mind in the City, Hackney and Waltham Forest. Two recovery workers provide specialist support to LGBT clients.

Administrative Support

The organisation was supported by 2 administration volunteers throughout the year.

Community Centre and Meeting Space

The organisation usually provides free and subsidised meeting and social space for external groups and organisations within the LGBT community to use. Some of the groups who met regularly in the centre included Beaumont Society, Families Together London, Bent Bars, Say It Loud Club, Stonewall Housing, CHE and Kenric. Due to Covid-19 we were unable to make the space available to these organisations through the year, but look forward to welcoming groups back in 2021/22.

Training

90 volunteers attended in-house training; 16 volunteer training courses were provided during the year. 23 training sessions were provided to external agencies, with 334 attendees, including representatives from sexual health and drug and alcohol treatment agencies.

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2021

Financial review

The Trustees are pleased that the organisation has maintained a strong financial position and has continued to attract support of funders, including a number of new funders during this financial year. The CEO has maintained a level of income and represented the interests of our service users at a national strategic level. The Finance Officer has contributed significantly to the improvement of financial record-keeping and to the charity's financial governance.

Reserves Policy

The Trustees review its policy and reserves position on a regular basis. They believe a minimum of 3 months resources expended will enable the charity to continue to meet its objectives if it faces loss of income, increases in costs or delays in receipts. At present the unrestricted income funds stand at £268,055 of which £40,000 has been designated as the salary cost commitment on the charity's behalf.

Looking forward to 2021/22

Covid 19 has continued to be the greatest challenge for the charity as we move into 2021/22. All services remained remote, online and via telephone, until the summer when we could reopen. During the summer we ran a new programme of wellbeing events and activities branded as our 'Summer Camp'; these were provided off-site in a larger venue where we could maintain social distancing. After this we began to reintroduce in-person groups at our own building, and these continue as a mix of in-person and online. Counselling and Antidote work remains online until we have undertaken building work to instal ventilation in our one-to-one rooms (which are in a windowless basement).

In July we began a new partnership with Turning Point to provide a specialist LGBT Recovery Worker in their DAWS drug and alcohol service in Westminster and Kensington & Chelsea. From October we are providing a third recovery worker in the City and Hackney Recovery Partnership with a specific focus on clients in the criminal justice system under the Government's ADDER Accelerator programme.

In June we employed our first Comms Officer. The postholder has a particular focus on activities to mark our 50th birthday, which we will celebrate in 2022, and we are currently planning events and activities to mark this.

Reference and administration details

<i>Company number</i>	1345530
<i>Company name</i>	Friend Counselling (London) Limited
<i>Charity number</i>	299307
<i>Registered Office</i>	86 Caledonian Road, Kings Cross, London, N1 9DN

FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2021

Reference and administration details – *continued*

Our advisers

Bankers

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

Independent Examiner

Brown Warner LLP
38 Northgate, Newark-on-Trent, Nottinghamshire NG24 1EZ

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Trustees

Matthew Horwood - Chair
Emma-Marie Okoroafor (Appointed 24 August 2020) - Treasurer
Joshua De Luna (Appointed 24 August 2020)
Maria Munir (Appointed 22 October 2020)
Olivia Andrews (Appointed 20 August 2021)
Vivienne Smith (Appointed 20 August 2021)
Kate Martin (Resigned 15 March 2021)
Rod Haley (Resigned 15 March 2021)
Emma Geraghty (Appointed 22 October 2020 & Resigned 20 August 2021)
Masuma Rahim (Resigned 24 August 2020)

Chief Executive

Monty Moncrieff MBE

Structure, governance and management

London Friend is a charitable company limited by guarantee, incorporated on 22nd December 1977 and registered as a charity on 18th December 1989.

London Friend is governed by a Board of Trustees who are recruited openly and who meet between four and six times a year together with the Chief Executive. Trustees serve for a one-year period and may be re-elected.

Trustees receive a full induction, are briefed on their roles and responsibilities within the organisation and subsequently have access to a range of governance and financial management courses. The trustees develop and oversee the strategic planning and all new developments are approved by the Board before work progresses.

The trustees delegate day-to-day management of the charity to the Chief Executive who regularly reports on all areas of organisational performance to the board. There is also regular strategic review and planning sessions.

Governing document

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Board of Trustees Report - Continued

For the year ended 31 March 2021

Risk statement

The Trustees review risk management periodically. This involves identifying the types of risks the charity faces (financial, operational, governance etc.), prioritising them in terms of potential impact and likelihood of occurrence and identifying means of mitigating the risk. As part of this process the Trustees keep the adequacy of the charity's internal controls under review.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the charity.

Statement of trustees' responsibilities

The Trustees (who are also directors of Friend Counselling (London) Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the Board of Trustees.

Signed:
Matt Horwood, Chair of the Board of Trustees

Date: 16.12.21



FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF FRIEND COUNSELLING (LONDON) LIMITED (KNOWN AS LONDON FRIEND)

I report to the trustees on my examination of the financial statements of Friend Counselling (London) Limited (the charity) for the year ended 31 March 2021.

Respective responsibilities of trustees and examiner

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

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

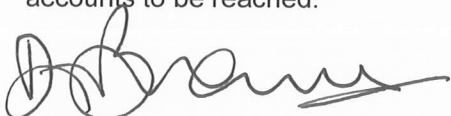
Independent examiner's statement

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

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland(FRS102).

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.



David Brown FCA
Brown Warner LLP
38 Northgate, Newark-on-Trent, Nottinghamshire NG24 1EZ

Date: *21 December 2021*

Friend Counselling (London) Limited (Known as London Friend)
Statement of Financial Activities (including Income and Expenditure Account)
for the year ended 31 March 2021

		Unrestricted funds				
	Note	General fund £	Designated funds £	Restricted funds £	2021 total £	2020 total £
Income						
Donations	2	30,042	-	20	30,062	50,889
Grants	3	10,000	-	267,840	277,840	201,563
Legacy		-	-	-	-	82,391
<i>Income from charitable activities</i>						
Service funding	4	16,975	-	247,732	264,707	188,625
Training & talks		2,066	-	-	2,066	4,115
Rental income		540	-	-	540	1,605
<i>Investment income</i>	5	184	-	-	184	247
Total incoming resources		59,807	-	515,592	575,399	529,435
Expenditure						
<i>Costs of raising funds</i>		1,428	-	-	1,428	1,381
<i>Expenditure on charitable activities</i>		9,712	-	493,918	503,630	449,573
Total resources expended	7	11,140	-	493,918	505,058	450,954
Net (outgoing)/incoming resources before transfers, being net (expenditure)/income for the year						
		48,667	-	21,674	70,341	78,481
Gross transfers between funds	14	(3,385)	-	3,385	-	-
Net movement in funds		45,282	-	25,059	70,341	78,481
Total funds brought forward at 1 April 2020		182,773	40,000	32,632	255,405	176,924
Total funds carried forward at 31 March 2021		228,055	40,000	57,691	325,746	255,405

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Friend Counselling (London) Limited (Known as London Friend)
Balance sheet
as at 31 March 2021

	Note	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	9		162,294		134,599
Current assets					
Debtors	10	91,354		69,329	
Cash at bank and in hand		218,005		211,784	
		<u>309,359</u>		<u>281,113</u>	
Creditors: amounts falling due within one year	11	(56,087)		(67,117)	
Net current assets			<u>253,272</u>		<u>213,996</u>
Creditors: amounts falling due after more than one year	12		(89,820)		(93,190)
			<u>325,746</u>		<u>255,405</u>
The funds of the charity					
Unrestricted income funds					
General			228,055		182,773
Designated	13		40,000		40,000
			<u>268,055</u>		<u>222,773</u>
Restricted income funds	14		57,691		32,632
Total charity funds			<u>325,746</u>		<u>255,405</u>

For the financial year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The accounts were approved by the Trustees on 2021

Matt Horwood, Chair of the Board of Trustees
Company registration number: 01345530



16.12.21

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2021

1. Accounting Policies

Charity information

Friend Counselling (London) Ltd (known as London Friend) is a charitable company limited by guarantee, incorporated on 22nd December 1977 and registered as a charity on 18th December 1989. The company is governed by its Memorandum and Articles of Association which established the objectives and powers of the charitable company.

The charity is registered with the Charity Commission of England and Wales with the charity number 299307. The principal address is 86 Caledonian road, Kings Cross, London N1 9DN.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statement are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounting in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102. The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash flows.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn. The financial statements are prepared in sterling which is the functional currency for the charity and rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal policies adopted are set out below.

b) Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis for accounting in preparing the accounts.

c) Charitable Funds

Unrestricted general funds comprises those monies that may be used towards meeting the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are monies raised for, and their use restricted to, a specific purpose, or donation subject to donor imposed conditions.

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2021

1. Accounting Policies - continued

d) Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable certainty. The following specific policies apply to categories of income:

- Any income from fundraising is shown gross.
- Donations are included in the financial statements when received, with any associated tax reclaim being included in the financial statements at the same time.
- Grant income is recognised when receivable except when it is for a specified period, in which case the income is spread over that period.
- Gifts in kind are included in the financial statements when they involve an expense by the donor and that expense can be quantified.
- Legacies are included in incoming resources when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy. Entitlement is the earlier of the charitable company being notified of an impending distribution or the legacy being received.
- Investment income is included when receivable and includes interest from deposits.

e) Resources expended

Resources expended are included in the Statement of Financial Activities on an accrual basis as a liability is incurred. They are reported as part of the expenditure to which they relate:

Costs of fundraising comprise the costs associated with attracting income and the costs of generating ancillary income.

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

All costs are allocated between expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to particular activities are allocated directly, others are apportioned on an appropriate basis e.g. staff time and estimated usage.

f) Operating leases

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged against income as incurred.

g) Tangible fixed assets

Depreciation is provided to write off the cost or valuation, less estimated residual values, of all fixed assets evenly over their expected useful lives. It is calculated at the following rates:

Land and Buildings	-	2% straight line on buildings
Refurbishments	-	20% straight line
Equipment	-	20% straight line or 33 1/3% straight line
Furniture and fittings	-	20% straight line

No depreciation is charged on land

The charitable company has a policy of capitalising assets which cost more than £100.

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2021

1. Accounting Policies - continued

h) Impairment of Fixed Assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss.

j) Cash and bank

Cash at bank and in hand includes cash or the opening of the deposit or similar account.

k) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

l) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

m) Pension

The company operates defined contribution, externally funded pension schemes. The pension cost charge represents contributions payable by the company to the fund.

n) Taxation

The charity is exempt from tax on its charitable activities.

o) Company Status

The company is a company limited by guarantee. The members of the company are the trustees named in the Trustees report. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2 Donations

	Unrestricted funds			2021 total £	2020 total £
	General fund £	Designated funds £	Restricted funds £		
	Individual/Organisations donations	27,397	-		
Gift Aid reclaimed	2,645	-	-	2,645	4,120
	30,042	-	20	30,062	50,889

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2021

3 Grants	Unrestricted funds			2021 total £	2020 total £
	General fund £	Designated funds £	Restricted funds £		
Antidote Service					
The Henry Smith Charity	-	-	60,000	60,000	59,000
The Leathersellers Charitable Fund	-	-	15,000	15,000	15,000
Lloyds Bank Foundation	-	-	27,580	27,580	13,585
Covid - London Community Response Fund					
City Bridge Trust - Wave 1	-	-	2,856	2,856	-
The London Community Foundation - Wave 2	-	-	19,580	19,580	-
City Bridge Trust - Wave 3	-	-	34,430	34,430	-
City Bridge Trust - Wave 4	-	-	9,500	9,500	-
Coronavirus Mental Health Response Fund					
Mind	-	-	19,910	19,910	-
The National Lottery Community Fund	-	-	78,984	78,984	-
Kasuma Trust	10,000	-	-	10,000	-
LGBT Health					
Government Equalities Office	-	-	-	-	91,318
LBT Women					
London Community Foundation - Tampon Tax	-	-	-	-	7,500
LBGT+ Futures					
Consortium	-	-	-	-	9,500
Counselling					
Mrs Smith & Mount Trust	-	-	-	-	5,000
Health and Wellbeing Alliance	-	-	-	-	660
	10,000	-	267,840	277,840	201,563
4 Service Funding					
	General fund £	Designated funds £	Restricted funds £	2021 total £	2020 total £
Turning Point/SASH	-	-	101,727	101,727	100,095
Turning Point/City & Hackney Recovery Service	-	-	42,500	42,500	-
Lambeth, Southwark & Lewisham Chemsex	-	-	40,000	40,000	-
Public Health England HIV	-	-	29,500	29,500	-
Domestic Abuse					
GALOP-Domestic Abuse Partnership	-	-	34,005	34,005	34,005
RISE Partnership NAZ	-	-	-	-	26,848
HIV Prevention Service					
Terence Higgins Trust	-	-	-	-	4,900
Counselling income	16,975	-	-	16,975	22,777
	16,975	-	247,732	264,707	188,625
5 Investment Income				2021 total £	2020 total £
Bank interest receivable				184	247

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2021

6 Allocation of support costs	Direct charitable expenditure	Costs of generating voluntary income	Governance	2021 total	2020 total
	£	£	£	£	£
The charity has allocated its support costs:					
IT costs	12,484	-	-	12,484	8,477
Stationery, Postage and Telephone	359	-	-	359	304
Photocopier	2,373	-	-	2,373	9,137
Affiliation and membership fees	968	-	-	968	884
Financial management	9,885	-	-	9,885	10,069
	<u>26,069</u>	<u>-</u>	<u>-</u>	<u>26,069</u>	<u>28,871</u>
7 Resources expended	Staff costs	Direct costs	Support costs	2021 total	2020 total
	£	£	£	£	£
Costs of generating funds					
Fundraising and marketing	-	1,428	-	1,428	1,381
Charitable expenditure					
Antidote Service					
The Henry Smith Charity	53,356	4,363	2,281	60,000	59,013
The Leathersellers Charitable Fund	15,000	-	-	15,000	15,000
Lloyds Bank Foundation	22,798	343	1,000	24,141	14,126
Turning Point/SASH	95,935	1,536	4,256	101,727	100,095
Domestic Abuse					
GALOP - Domestic Abuse Partnership	28,472	4,159	2,271	34,902	34,977
Covid - London Community Response Fund					
City Bridge Trust - Wave 1	-	696	2,160	2,856	-
The London Community Foundation - Wave 2	4,280	14,500	800	19,580	-
City Bridge Trust - Wave 3	3,300	7,313	925	11,538	-
City Bridge Trust - Wave 4	1,600	6,300	-	7,900	-
Coronavirus Mental Health Response Fund					
Mind	16,457	4,598	1,343	22,398	-
The National Lottery Community Fund	15,736	62,188	1,060	78,984	-
Turning Point/City & Hackney Recovery	35,510	2,678	4,312	42,500	-
Lambeth, Southwark & Lewisham Chemsex	37,487	822	1,691	40,000	-
Public Health England HIV	19,000	8,687	1,813	29,500	-
LGBT Health Government Equalities Office	-	-	-	-	119,060
RISE Partnership NAZ	-	-	-	-	26,848
LBT Women					
London Community Foundation -	2,312	-	-	2,312	7,083
HIV Prevention	-	-	-	-	4,900
LGBT+ Futures Consortium	-	-	-	-	9,500
Counselling Mrs Smith & Mount Trust	-	-	-	-	5,000
Others National LGBT Partnership	220	-	-	220	-
Others Health and Wellbeing Alliance	-	-	-	-	660
Kasuma Trust					
Supporting charitable expenditure & governance	57	700	1,743	2,500	-
Other charitable expenditure	-	-	414	414	47,188
Governance	2,100	5,058	-	7,158	6,123
	<u>353,620</u>	<u>125,369</u>	<u>26,069</u>	<u>505,058</u>	<u>450,954</u>

Included in resources expended are: A charge for depreciation amounting to £3,756 (2020: £3,162)

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2021

7 Resources expended - Continued

Governance	2021	2020
	£	£
Support costs	2,100	2,300
Independent review and statutory accounts	4,320	3,120
Board expenses	738	703
	<u>7,158</u>	<u>6,123</u>

8 Staff costs

Staff costs amounted to:	2021	2020
	£	£
Wages and salaries	314,821	263,806
Social security costs	28,841	20,948
Pension	9,683	9,048
	<u>353,345</u>	<u>293,802</u>
Recruitment and payroll costs	275	600
	<u>353,620</u>	<u>294,402</u>

No employee's emoluments exceeded £60,000 for the year.

The average monthly number of employees during the year was 14 (2020: 11).

No remuneration was paid to Trustees during either year. Expenses totalling £Nil were reimbursed to Trustees during 2021 (2020: £7). Trustees insurance of £738 was paid during 2021 (2020: £703)

9 Tangible fixed assets

	Freehold Property	Furniture and Fittings	Equipment	Total
	£	£	£	£
Cost				
At 1 April 2020	173,748	5,666	15,555	194,969
Additions	25,115	-	6,336	31,451
Disposals	-	-	(614)	(614)
At 31 March 2021	<u>198,863</u>	<u>5,666</u>	<u>21,277</u>	<u>225,806</u>
Depreciation				
At 1 April 2020	43,700	5,214	11,456	60,370
Charge for the year	2,400	172	1,184	3,756
Disposals	-	-	(614)	(614)
At 31 March 2021	<u>46,100</u>	<u>5,386</u>	<u>12,026</u>	<u>63,512</u>
Net book value				
At 31 March 2021	<u>152,763</u>	<u>280</u>	<u>9,251</u>	<u>162,294</u>
At 1 April 2020	<u>130,048</u>	<u>452</u>	<u>4,099</u>	<u>134,599</u>

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2021

10 Debtors	2021	2020
	£	£
Trade Debtors	86,180	55,854
Other Debtors	2,667	10,544
Prepayments and accrued income	2,507	2,931
	<u>91,354</u>	<u>69,329</u>
11 Creditors: amounts falling due within one year	2021	2020
	£	£
Mortgage	3,386	3,401
Trade creditors	17,733	5,003
Other Taxes and Social Security	7,787	11,933
Other creditors	-	-
Deferred Income	21,495	42,585
Accruals	5,686	4,195
	<u>56,087</u>	<u>67,117</u>
12 Creditors: amounts falling due after more than one year	2021	2020
	£	£
Secured Mortgage (falling due in less than 5 years)	17,252	16,042
Secured Mortgage (falling due after 5 years)	72,568	77,148
	<u>89,820</u>	<u>93,190</u>

At 31 March 2021 a mortgage totalling £93,206 was secured by fixed and floating charges over the freehold property at 86 Caledonian Road.

Interest on the mortgage will be charged at 6.5% per annum after drawdown.

13 Designated funds

	Balance at				Balance at
	1 April	Incoming	Resources	Transfers	31 March
	2020	resources	expended		2021
	£	£	£	£	£
Staff costs fund	40,000	-	-	-	40,000
	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000</u>

The above designated funds comprise unrestricted funds designated by the trustees for specific purposes.

Staff costs fund

The trustees designated a sum to cover the staff commitment on the charity's part.

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2021

14 Restricted funds	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
<u>Capital</u>					
<u>Capital Expenditure - Property Appeal</u>	30,320	-	(560)	-	29,760
<u>Antidote</u>					
Henry Smith Foundation	-	60,000	(60,000)	-	-
Lloyds Bank Foundation	-	27,580	(24,141)	-	3,439
The Leathersellers Charitable Fund	-	15,000	(15,000)	-	-
<u>Covid - London Community Response Fund</u>					
City Bridge Trust - Wave 1	-	2,856	(2,856)	-	-
The London Community Foundation - Wave 2	-	19,580	(19,580)	-	-
City Bridge Trust - Wave 3	-	34,430	(11,538)	-	22,892
City Bridge Trust - Wave 4	-	9,500	(7,900)	-	1,600
<u>Coronavirus Mental Health Response Fund</u>					
Mind	-	19,910	(22,398)	2,488	-
The National Lottery Community Fund	-	78,984	(78,984)	-	-
<u>Turning Point/SASH</u>					
	-	101,727	(101,727)	-	-
<u>Turning Point/City & Hackney Recovery Service</u>					
	-	42,500	(42,500)	-	-
<u>Lambeth, Southwark & Lewisham Chemsex</u>					
	-	40,000	(40,000)	-	-
<u>Public Health England HIV</u>					
	-	29,500	(29,500)	-	-
<u>Domestic Abuse</u>					
GALOP	-	34,005	(34,902)	897	-
<u>LBT Women</u>					
	2,312	-	(2,312)	-	-
<u>Other</u>					
	-	20	(20)	-	-
	<u>32,632</u>	<u>515,592</u>	<u>(493,918)</u>	<u>3,385</u>	<u>57,691</u>

The above restricted funds can only be used for the purposes specified by the donors or grant making body.

Property Appeal

This represents funds raised from an appeal for the purchase of Caledonian Road property.

Antidote Project

The Henry Smith Charity, The LeatherSellers Charity Fund and Lloyds Bank Foundation

This represents funding for the Antidote - LGBT Drug and Alcohol service

Turning Point/SASH

This represents funding from the SASH Partnership for sexual health promotion on Westminster, Kensington & Chelsea, and Hammersmith & Fulham.

Turning Point/City & Hackney Recovery Service

This represents funding for the Antidote service to providing LGBT recovery workers to the City and Hackney Recovery Service.

Lambeth, Southwark & Lewisham Chemsex

This represents funding for the provision of capacity building support to help local services better support clients involved in chemsex, plus direct service provision to clients resident in these Boroughs.

Public Health England HIV, sexual and Reproductive Health Innovation Fund

This represents funding for the delivery of our Real Chemistry pilot project.

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2021

14 Restricted funds (continued)

Covid - London Community Response Fund

This represents funding in Waves 1 - 4 to cover costs and adaptations to service provision and to increase mental health support as a response to Covid 10.

Coronavirus Mental Health Response Fund

This represents funding to increase mental health support as a response to Covid19, administered by Mind and the National Lottery Community Fund. The latter funded a project delivered in partnership with ELOP and LGBT HERO.

Domestic Abuse

This represents funding towards the domestic abuse project for workshops and counselling.

LBT Women

This represents funding for a programme of work supporting LBT women.

15 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total
	General fund	Designated funds		
	£	£	£	£
Tangible fixed assets	127,254	-	35,040	162,294
Current assets	246,708	40,000	22,651	309,359
Current liabilities	(145,907)	-	-	(145,907)
	<u>228,055</u>	<u>40,000</u>	<u>57,691</u>	<u>325,746</u>

16 Financial commitments

At 31 March 2021 the company was committed to making the following payments under non-cancellable operating leases:

	2021		2020	
	Building	Equipment	Building	Equipment
	£	£	£	£
<i>Minimum lease commitment expiring:</i>				
Within one year	-	1,800	-	1,800
2 to 5 years	-	3,150	-	4,950
Over 5 years	-	-	-	-
	<u>-</u>	<u>4,950</u>	<u>-</u>	<u>6,750</u>