

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)**

<b>CONTENTS</b>	<b>PAGE</b>
Trustees' report	2-10
Independent Examiner's report	11
Statement of financial activities	12
Balance sheet	13
Notes to the financial statements	14-22

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

### **Board of Trustees Report**

#### **For the year ended 31 March 2021**

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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 50<sup>th</sup> 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**

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##### **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**

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#### **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**

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##### **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**

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#### **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**

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#### **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**

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##### **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 install 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 50<sup>th</sup> 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

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#### Reference and administration details – *continued*

##### 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, 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:

<b>Trustees</b>	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)
<b>Chief Executive</b>	Monty Moncrieff MBE

#### Structure, governance and management

London Friend is a charitable company limited by guarantee, incorporated on 22<sup>nd</sup> December 1977 and registered as a charity on 18<sup>th</sup> 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**

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**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.

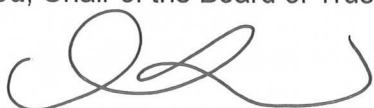
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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				
		General fund	Designated funds	Restricted funds	2021 total	2020 total
	Note	£	£	£	£	£
<b>Income</b>						
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
<b>Total incoming resources</b>		<u>59,807</u>	<u>-</u>	<u>515,592</u>	<u>575,399</u>	<u>529,435</u>
<b>Expenditure</b>						
<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
<b>Total resources expended</b>	7	<u>11,140</u>	<u>-</u>	<u>493,918</u>	<u>505,058</u>	<u>450,954</u>
<b>Net (outgoing)/incoming resources before transfers, being net (expenditure)/income for the year</b>		48,667	-	21,674	70,341	78,481
Gross transfers between funds	14	(3,385)	-	3,385	-	-
<b>Net movement in funds</b>		<u>45,282</u>	<u>-</u>	<u>25,059</u>	<u>70,341</u>	<u>78,481</u>
Total funds brought forward at 1 April 2020		182,773	40,000	32,632	255,405	176,924
<b>Total funds carried forward at 31 March 2021</b>		<u>228,055</u>	<u>40,000</u>	<u>57,691</u>	<u>325,746</u>	<u>255,405</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 under the Companies Act 2006.

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

	Note	£	2021 £	£	2020 £
<b>Fixed assets</b>					
Tangible assets	9		162,294		134,599
<b>Current assets</b>					
Debtors	10	91,354		69,329	
Cash at bank and in hand		218,005		211,784	
		<u>309,359</u>		<u>281,113</u>	
<b>Creditors: amounts falling due within one year</b>	11	(56,087)		(67,117)	
<b>Net current assets</b>			<u>253,272</u>		<u>213,996</u>
<b>Creditors: amounts falling due after more than one year</b>	12	(89,820)		(93,190)	
			<u>325,746</u>		<u>255,405</u>
<b>The funds of the charity</b>					
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
<b>Total charity funds</b>			<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**

	<b>Unrestricted funds</b>				
	<b>General fund</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>2021 total</b>	<b>2020 total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Individual/Organisations donations	27,397	-	20	27,417	46,769
Gift Aid reclaimed	2,645	-	-	2,645	4,120
	<u>30,042</u>	<u>-</u>	<u>20</u>	<u>30,062</u>	<u>50,889</u>

**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	2020
	General	Designated	Restricted	total	total
	fund	funds	funds	£	£
	£	£	£	£	£
<b>Antidote Service</b>					
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
<b>Covid - London Community Response Fund</b>					
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	-
<b>Coronavirus Mental Health Response Fund</b>					
Mind	-	-	19,910	19,910	-
The National Lottery Community Fund	-	-	78,984	78,984	-
<b>Kasuma Trust</b>	10,000	-	-	10,000	-
<b>LGBT Health</b>					
Government Equalities Office	-	-	-	-	91,318
<b>LBT Women</b>					
London Community Foundation - Tampon Tax	-	-	-	-	7,500
<b>LBGT+ Futures</b>					
Consortium	-	-	-	-	9,500
<b>Counselling</b>					
Mrs Smith & Mount Trust	-	-	-	-	5,000
Health and Wellbeing Alliance	-	-	-	-	660
	10,000	-	267,840	277,840	201,563

**4 Service Funding**

	Unrestricted funds			2021	2020
	General	Designated	Restricted	total	total
	fund	funds	funds	£	£
	£	£	£	£	£
<b>Turning Point/SASH</b>	-	-	101,727	101,727	100,095
<b>Turning Point/City &amp; Hackney Recovery Service</b>	-	-	42,500	42,500	-
<b>Lambeth, Southwark &amp; Lewisham Chemsex</b>	-	-	40,000	40,000	-
<b>Public Health England HIV</b>	-	-	29,500	29,500	-
<b>Domestic Abuse</b>					
GALOP-Domestic Abuse Partnership	-	-	34,005	34,005	34,005
<b>RISE Partnership NAZ</b>	-	-	-	-	26,848
<b>HIV Prevention Service</b>					
Terence Higgins Trust	-	-	-	-	4,900
<b>Counselling income</b>	16,975	-	-	16,975	22,777
	16,975	-	247,732	264,707	188,625

**5 Investment Income**

	2021	2020
	total	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**

	Direct charitable expenditure	Costs of generating voluntary income	Governance	2021 total	2020 total
	£	£	£	£	£
<b>6 Allocation of support costs</b>					
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>
<b>7 Resources expended</b>	<b>Staff costs</b>	<b>Direct costs</b>	<b>Support costs</b>	<b>2021 total</b>	<b>2020 total</b>
	£	£	£	£	£
<b>Costs of generating funds</b>					
Fundraising and marketing	-	1,428	-	1,428	1,381
<b>Charitable expenditure</b>					
<b>Antidote Service</b>					
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
<b>Turning Point/SASH</b>	95,935	1,536	4,256	101,727	100,095
<b>Domestic Abuse</b>					
GALOP - Domestic Abuse Partnership	28,472	4,159	2,271	34,902	34,977
<b>Covid - London Community Response Fund</b>					
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	-
<b>Coronavirus Mental Health Response Fund</b>					
Mind	16,457	4,598	1,343	22,398	-
The National Lottery Community Fund	15,736	62,188	1,060	78,984	-
<b>Turning Point/City &amp; Hackney Recovery</b>	35,510	2,678	4,312	42,500	-
<b>Lambeth, Southwark &amp; Lewisham Chemsex</b>	37,487	822	1,691	40,000	-
<b>Public Health England HIV</b>	19,000	8,687	1,813	29,500	-
<b>LGBT Health</b> Government Equalities Office	-	-	-	-	119,060
<b>RISE Partnership NAZ</b>	-	-	-	-	26,848
<b>LBT Women</b>					
London Community Foundation -	2,312	-	-	2,312	7,083
<b>HIV Prevention</b>	-	-	-	-	4,900
<b>LGBT+ Futures Consortium</b>	-	-	-	-	9,500
<b>Counselling</b> Mrs Smith & Mount Trust	-	-	-	-	5,000
<b>Others</b> National LGBT Partnership	220	-	-	220	-
<b>Others</b> Health and Wellbeing Alliance	-	-	-	-	660
<b>Kasuma Trust</b>					
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**

<b>Governance</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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:	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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**

	<b>Freehold Property</b>	<b>Furniture and Fittings</b>	<b>Equipment</b>	<b>Total</b>
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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>
<b>Depreciation</b>				
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>
<b>Net book value</b>				
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**

<b>10 Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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>
<b>11 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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>
<b>12 Creditors: amounts falling due after more than one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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**

	<b>Balance at 1 April 2020 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>Balance at 31 March 2021 £</b>
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**

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
<b>14 Restricted funds</b>					
<u><b>Capital</b></u>					
<b>Capital Expenditure - Property Appeal</b>	30,320	-	(560)	-	29,760
<u><b>Antidote</b></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><b>Covid - London Community Response Fund</b></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><b>Coronavirus Mental Health Response Fund</b></u>					
Mind	-	19,910	(22,398)	2,488	-
The National Lottery Community Fund	-	78,984	(78,984)	-	-
<u><b>Turning Point/SASH</b></u>	-	101,727	(101,727)	-	-
<u><b>Turning Point/City &amp; Hackney Recovery Service</b></u>	-	42,500	(42,500)	-	-
<u><b>Lambeth, Southwark &amp; Lewisham Chemsex</b></u>	-	40,000	(40,000)	-	-
<u><b>Public Health England HIV</b></u>	-	29,500	(29,500)	-	-
<u><b>Domestic Abuse</b></u>					
GALOP	-	34,005	(34,902)	897	-
<u><b>LBT Women</b></u>	2,312	-	(2,312)	-	-
<u><b>Other</b></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**

	<b>Unrestricted funds</b>		<b>Restricted funds</b>	<b>Total</b>
	<b>General fund</b>	<b>Designated funds</b>	<b>funds</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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:

	<b>2021</b>		<b>2020</b>	
	<b>Building</b>	<b>Equipment</b>	<b>Building</b>	<b>Equipment</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<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>