

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.

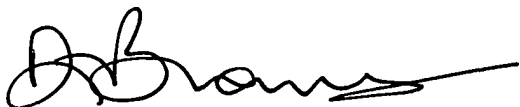
Independent examiner's statement

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		Restricted funds	2022 total	2021 total
	Note	General fund £	Designated funds £	£	£	£
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				
	General fund	Designated funds	Restricted funds	2022 total	2021 total
	£	£	£	£	£
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				
	General fund	Designated funds	Restricted funds	2022 total	2021 total
	£	£	£	£	£
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	-
	-	-	208,144	208,144	277,840

4 Service Funding

	Unrestricted funds				
	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
	13,972	-	317,476	331,448	264,707

5 Investment Income

	2022 total	2021 total
	£	£
Bank interest receivable	47	184

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

	Direct charitable expenditure	Costs of generating voluntary income	Governance	2022 total	2021 total
	£	£	£	£	£
6 Allocation of support costs					
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	-
Others National LGBT Partnership	-	-	-	-	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	Incoming	Resources	Transfers	Balance at
	1 April	resources	expended		31 March
	2021				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
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14 Restricted funds	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
<u>Capital</u>					
<u>Capital Expenditure - Property Appeal</u>	29,760	19,999	(1,206)	-	48,553
<u>Antidote</u>					
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)	-	-
<u>Lambeth, Southwark & Lewisham Chemsex</u>	-	40,000	(40,000)	-	-
<u>Turning Point/SASH</u>	-	103,391	(103,391)	-	-
<u>Turning Point/Adder Accelerator Project</u>	-	25,083	(25,083)	-	-
<u>Covid - London Community Response Fund</u>					
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)	-	-
<u>Blooming with Pride</u>					
The National Lottery Community Fund	-	78,190	(44,536)	-	33,654
<u>50th Anniversary</u>					
The National Lottery Heritage Fund	-	21,650	(4,025)	-	17,625
<u>Domestic Abuse</u>					
GALOP	-	34,005	(35,341)	1336	-
<u>Other</u>	-	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
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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		Restricted funds	Total
	General fund	Designated 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)
	<u>231,267</u>	<u>40,000</u>	<u>103,007</u>	<u>374,274</u>

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	-	-	-	-
	<u>-</u>	<u>3,150</u>	<u>-</u>	<u>4,950</u>