

EACHOTHER

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

CHARITY REGISTRATION NO: 1167370

EachOther

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EachOther

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered Charity Number

1167370

Principal Office

Resource for London
355 Holloway Road
London
N7 6PA

Trustees

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

Adam Wagner (Chair)

Andie Lloyd (Treasurer)

Ali Torabi

Allison Kahn (resigned 1 September 2020)

Cyrus New (resigned 18 February 2020)

George Peretz QC

Paul Dillane (appointed 18 February 2020)

Ros Taylor (appointed 18 February 2020)

Shameem Ahmad (appointed 11 November 2020)

Lena Bheeroo (appointed 11 November 2020)

Independent Auditor

Knox Cropper LLP
65 Leadenhall Street
London
EC3A 2AD

Bank

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

EachOther Trustees' Report for the year ended 31 December 2020

OBJECTIVES AND ACTIVITIES

Charitable objects

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

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

Public benefit

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

Progress towards realising those objects

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

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

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

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

EachOther Trustees' Report for the year ended 31 December 2020

ACHIEVEMENTS AND PERFORMANCE

Summary of main achievements

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

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

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

The difference EachOther has made

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

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

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

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

EachOther

Trustees' Report for the year ended 31 December 2020

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

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

FINANCIAL REVIEW

Financial position

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

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

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

Reserves policy and position

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

Going concern

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

Financial effect of significant events

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

Fundraising and funding

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

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

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

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Trustees' Report for the year ended 31 December 2020

Main funding sources

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

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

GOVERNANCE, STRUCTURE AND MANAGEMENT

Governing document

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

Charity constitution

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

Recruitment of trustees

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

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

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

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

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

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

Training for trustees

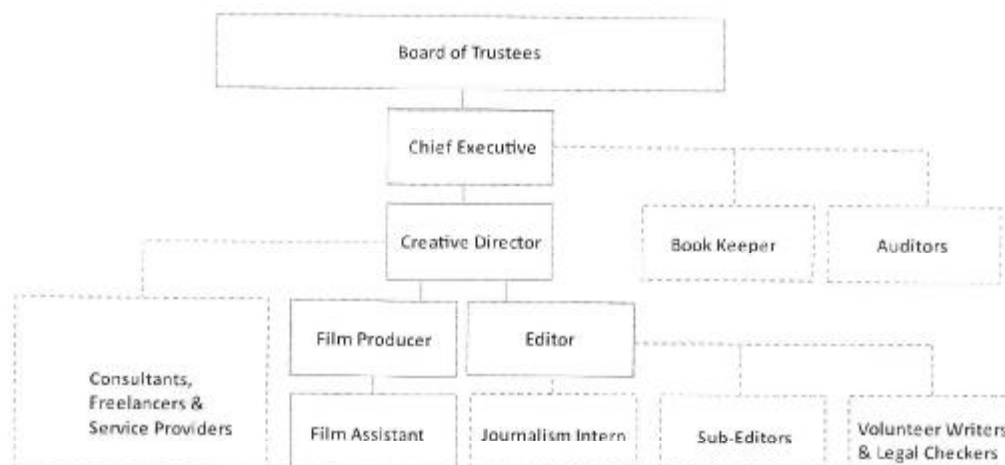
Trustees received training on governance in 2020 and will receive anti-racism training in 2021.

EachOther

Trustees' Report for the year ended 31 December 2020

Organisational structure

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



Decision making

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

Key management personnel

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

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

Use of volunteers

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

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

Risk management

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

EachOther Trustees' Report for the year ended 31 December 2020

FUTURE PLANS

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

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

STATEMENT OF TRUSTEES RESPONSIBILITIES

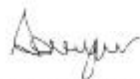
The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

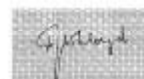
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material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

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

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



Adam Wagner - Chair of Trustees



Andrew Lloyd - Treasurer

Independent Auditor's Report to the trustees of EachOther

Opinion

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

In our opinion, the accounts:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Independent Auditor's Report to the trustees of EachOther

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the accounts

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

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

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

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

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

Independent Auditor's Report to the trustees of EachOther

Use of our report

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

Knox Cropper LLP

26 May 2021

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

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

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

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

The notes form part of these accounts.


EachOther
Balance Sheet
As At 31st December 2020

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible Fixed Assets	9	2,599	540
CURRENT ASSETS			
Debtors	10	3,513	3,559
Cash at Bank and on Deposit		208,017	39,480
		211,530	43,039
LIABILITIES			
Amounts falling due within one year	11	(7,265)	(5,012)
NET CURRENT ASSETS		204,265	38,027
NET ASSETS	13	£206,864	£38,567
FUNDS			
Restricted Reserve		20,561	2,758
Unrestricted Funds			
Designated		100,000	-
General		86,303	35,809
TOTAL FUNDS	12	£206,864	£38,567

The notes form part of these accounts

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


Adam Wagner - Chair of Trustees


Andrew Lloyd - Treasurer

DATE: 7 May 2021

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

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

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

1. PRINCIPAL ACCOUNTING POLICIES

(a) Basis of Preparation

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

(b) Going Concern

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

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

(c) Fund Accounting

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

(d) Income

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

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

(e) Expenditure

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

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

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

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

1. PRINCIPAL ACCOUNTING POLICIES (continued)

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

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

(g) **Foreign Currencies**

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

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

2. GRANTS AND DONATIONS

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

3. EXPENDITURE

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

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

4. CHARITABLE ACTIVITIES

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

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

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

5. STAFF COSTS AND NUMBERS

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

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

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

6. PENSIONS

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

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

7. TRUSTEES' REMUNERATION AND EXPENSES

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

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

8. KEY MANAGEMENT PERSONNEL

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

9. FIXED ASSETS

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

10. DEBTORS

	2020	2019
	£	£
Accrued Income	3,513	3,559
	<u>£3,513</u>	<u>£3,559</u>

11. CREDITORS

	2020	2019
	£	£
Accruals	7,265	5,012
	<u>£7,265</u>	<u>£5,012</u>

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

12. MOVEMENTS IN FUNDS

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

Descriptions of the restricted funds in 2020 are as follows:

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

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

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

12. MOVEMENTS IN FUNDS (Continued)

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

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

Descriptions of the restricted funds in 2019 are as follows:

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

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

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

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

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

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

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

15. CASH FLOWS FROM INVESTING ACTIVITIES

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

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

16. ANALYSIS OF CHANGES IN NET DEBT

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

17. RELATED PARTY TRANSACTIONS

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

18. FINANCIAL COMMITMENTS

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

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

EACHOTHER

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

CHARITY REGISTRATION NO: 1167370

EachOther

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EachOther

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered Charity Number

1167370

Principal Office

Resource for London
355 Holloway Road
London
N7 6PA

Trustees

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

Adam Wagner (Chair)

Andie Lloyd (Treasurer)

Ali Torabi

Allison Kahn (resigned 1 September 2020)

Cyrus New (resigned 18 February 2020)

George Peretz QC

Paul Dillane (appointed 18 February 2020)

Ros Taylor (appointed 18 February 2020)

Shameem Ahmad (appointed 11 November 2020)

Lena Bheeroo (appointed 11 November 2020)

Independent Auditor

Knox Cropper LLP
65 Leadenhall Street
London
EC3A 2AD

Bank

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

EachOther

Trustees' Report for the year ended 31 December 2020

OBJECTIVES AND ACTIVITIES

Charitable objects

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

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

Public benefit

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

Progress towards realising those objects

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

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

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

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

EachOther Trustees' Report for the year ended 31 December 2020

ACHIEVEMENTS AND PERFORMANCE

Summary of main achievements

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

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

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

The difference EachOther has made

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

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

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

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

EachOther Trustees' Report for the year ended 31 December 2020

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

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

FINANCIAL REVIEW

Financial position

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

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

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

Reserves policy and position

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

Going concern

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

Financial effect of significant events

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

Fundraising and funding

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

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

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

EachOther

Trustees' Report for the year ended 31 December 2020

Main funding sources

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

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

GOVERNANCE, STRUCTURE AND MANAGEMENT

Governing document

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

Charity constitution

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

Recruitment of trustees

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

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

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

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

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

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

Training for trustees

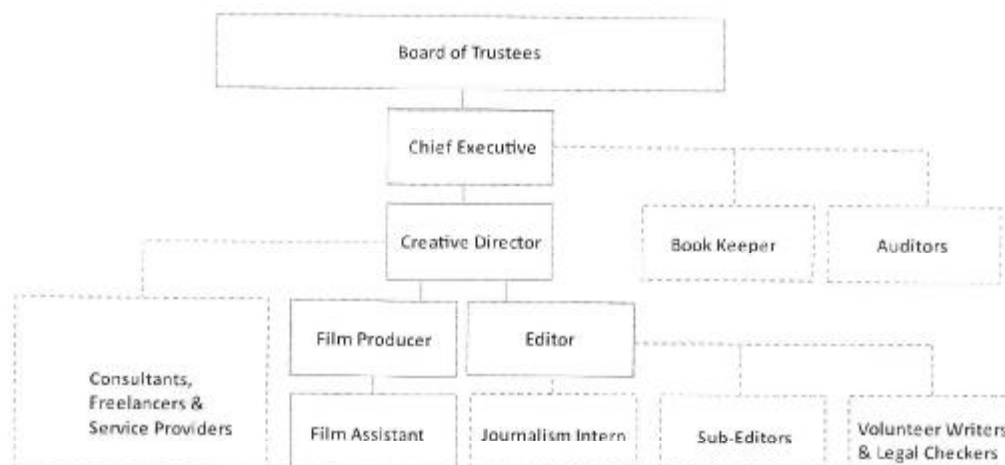
Trustees received training on governance in 2020 and will receive anti-racism training in 2021.

EachOther

Trustees' Report for the year ended 31 December 2020

Organisational structure

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



Decision making

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

Key management personnel

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

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

Use of volunteers

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

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

Risk management

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

EachOther Trustees' Report for the year ended 31 December 2020

FUTURE PLANS

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

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

STATEMENT OF TRUSTEES RESPONSIBILITIES

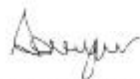
The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

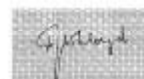
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material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

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

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



Adam Wagner - Chair of Trustees



Andrew Lloyd - Treasurer

Independent Auditor's Report to the trustees of EachOther

Opinion

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

In our opinion, the accounts:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

Independent Auditor's Report to the trustees of EachOther

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the accounts

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

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

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

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

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

Independent Auditor's Report to the trustees of EachOther

Use of our report

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

Knox Cropper LLP

26 May 2021

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

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

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

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

The notes form part of these accounts.


EachOther
Balance Sheet
As At 31st December 2020

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible Fixed Assets	9	2,599	540
CURRENT ASSETS			
Debtors	10	3,513	3,559
Cash at Bank and on Deposit		208,017	39,480
		211,530	43,039
LIABILITIES			
Amounts falling due within one year	11	(7,265)	(5,012)
NET CURRENT ASSETS		204,265	38,027
NET ASSETS	13	£206,864	£38,567
FUNDS			
Restricted Reserve		20,561	2,758
Unrestricted Funds			
Designated		100,000	-
General		86,303	35,809
TOTAL FUNDS	12	£206,864	£38,567

The notes form part of these accounts

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


Adam Wagner - Chair of Trustees


Andrew Lloyd - Treasurer

DATE: 7 May 2021

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

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

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

1. PRINCIPAL ACCOUNTING POLICIES

(a) Basis of Preparation

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

(b) Going Concern

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

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

(c) Fund Accounting

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

(d) Income

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

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

(e) Expenditure

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

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

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

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

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

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

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

(g) **Foreign Currencies**

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

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

2. GRANTS AND DONATIONS

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

3. EXPENDITURE

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

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

4. CHARITABLE ACTIVITIES

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

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

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

5. STAFF COSTS AND NUMBERS

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

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

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

6. PENSIONS

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

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

7. TRUSTEES' REMUNERATION AND EXPENSES

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

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

8. KEY MANAGEMENT PERSONNEL

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

9. FIXED ASSETS

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

10. DEBTORS

	2020 £	2019 £
Accrued Income	3,513	3,559
	<u>£3,513</u>	<u>£3,559</u>

11. CREDITORS

	2020 £	2019 £
Accruals	7,265	5,012
	<u>£7,265</u>	<u>£5,012</u>

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

12. MOVEMENTS IN FUNDS

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

Descriptions of the restricted funds in 2020 are as follows:

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

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

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

12. MOVEMENTS IN FUNDS (Continued)

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

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

Descriptions of the restricted funds in 2019 are as follows:

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

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

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

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

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

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

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

15. CASH FLOWS FROM INVESTING ACTIVITIES

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

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

16. ANALYSIS OF CHANGES IN NET DEBT

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

17. RELATED PARTY TRANSACTIONS

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

18. FINANCIAL COMMITMENTS

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

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

EACHOTHER

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



The Trustees
EachOther

20 April 2021

Dear Trustees,

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

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

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

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

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

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

Yours sincerely,

Knox Cropper LLP


KNOX CROPPER
chartered accountants

Knox Cropper LLP

MATTERS ARISING FROM THE AUDIT

General

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

Audit Report

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

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

Audit Adjustments

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

International Auditing Standards

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

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

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

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

MATTERS ARISING FROM THE AUDIT (continued)

Accounting policies and Disclosures

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

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

Accounting Systems and Internal Controls

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

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

Professional Ethics and Independence

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

MATTERS ARISING FROM THE AUDIT (continued)

Emerging Issues

Charity Governance Code Update

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

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

VAT: Digital advertising

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

For more information, go to:

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