

Company no. 04440134
Charity no. 1095665

**EACH - Educational Action Challenging
Homophobia**

**Report and Unaudited Financial
Statements**

31 March 2019

EACH - Educational Action Challenging Homophobia

Reference and administrative details

For the year ended 31 March 2019

Company number	04440134
Charity number	1095665
Registered office	Office 27 42 Triangle West Bristol BS8 1ES
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Richard Budd Kate Marston (resigned 20 July 2019) Donald Millar (appointed 12 May 2018) Sharon Randall Jane Rickhards David Watson
Company secretary	Richard Budd
Bankers	Unity Trust Bank 9 Brindleyplace 4 Oozells Square Birmingham B1 2HB
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

EACH - Educational Action Challenging Homophobia

Report of the Trustees

For the year ended 31 March 2019

The Trustees present their report and financial statements for the year ended 31 March 2019. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2015).

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 16 May 2002 and registered as a charity on 28 January 2003. 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. In the event of the company being dissolved members are required to contribute an amount not exceeding £6.

Recruitment and appointment of Trustees

The directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as the Board of Trustees. Under the requirements of the Memorandum and Articles of Association, one third of the Trustees must retire at each AGM, those longest in office retiring first and the choice between any of equal service being made by drawing lots. Trustees who are retiring and who wish to continue serving, must seek re-election at the next Annual General Meeting.

The Trustees give their time voluntarily and usually do not receive benefits from the Charity. Any expenses reclaimed from the Charity are set out in Note 6 to the accounts and any Trustee remuneration is set out in Note 16 to the accounts.

A proportion of the Charity's work is focused upon supporting young people identifying as lesbian, gay, bisexual or trans and those suffering homophobic, biphobic or transphobic bullying. The Board of Trustees seeks to ensure that the needs of all groups served are appropriately reflected through the diversity of the Trustee body. To enhance the potential pool of Trustees the Charity continuously networks with public sector, voluntary sector and those who have experience of what it means to be lesbian, gay, bisexual or transgender to identify those who would be willing to become members if their skill-set meets the requirements of the Charity.

The more traditional managerial skills of staff supervision, budget and project management are well represented on the Board of Trustees. In an effort to maintain this broad skill mix, members of the Board are requested to provide a list of their skills (and update it each year) and in the event of particular skills being lost due to retirements or death, individuals are approached to offer themselves for election to the Board of Trustees.

Trustee and induction training

Most Trustees are already familiar with the practical work of the Charity having been involved in a voluntary capacity or as part of an organisation that has taken advantage of the services offered.

Additionally, new Trustees are provided with a pack which contains the various Charity Commission publications regarding the responsibilities of the Charity Trustees, the Memorandum and Articles of Association and the latest financial statements. As one of the main activities of the Charity is to provide a telephone Helpline for those suffering from homophobia or transphobia, Trustees are encouraged to undertake Helpline training.

EACH - Educational Action Challenging Homophobia

Report of the Trustees

For the year ended 31 March 2019

Risk management

The Board of Trustees has conducted a review of major risks to which the Charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks that the Charity faces. Internal financial control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the office. Due to the sensitive nature of the Charity's activities, specific confidentiality, abusive caller and child protection policies have been implemented. These procedures are periodically reviewed to ensure that they are relevant and continue to meet the needs of the Charity.

Organisational structure

EACH has a Board of Trustees of not more than 12 members who meet at least quarterly and is responsible for the strategic direction and policy of the Charity. Since July 2019 the Board has 5 members (2018: 6). Members are from a variety of professional backgrounds relevant to the work of the Charity. The Secretary is also a Trustee.

A scheme of delegation is in place and day-to-day responsibility for the provision of service rests with the Executive Director. The Executive Director is responsible for ensuring that the Charity delivers the services specified and the key performance indicators required of any external service level agreements.

Objectives and activities

Purposes and aims

Our Charity's purposes as set out in the objects contained in the company's Memorandum of Association are to:

- Advance the education of the public in relation to all aspects of discrimination experienced by reason of sexual orientation or gender identity;
- Promote affirmative and accurate representations of lesbian, gay, bisexual and transgender lives;
- To ameliorate the effects of discrimination on lesbian, gay, bisexual and transgender people in such ways as are charitable at law; and
- Inspire best practice in creating a safer and more equal environment for all.

The principal aims of the Charity are to present affirmative and accurate representations of lesbian, gay, bisexual and transgender lives. The strategies employed to achieve the Charity's aims and objectives are:

- Provide Helpline support to young people and adults (funding permitting) experiencing homophobic, biphobic or transphobic bullying or harassment respectively;
- To create and deliver training sessions to increase awareness of such issues to the voluntary, public and private sectors; and
- To create and make available resources either free or paid for that can be utilised to increase awareness of such issues to the voluntary, public and private sectors.

Our aims fully reflect the purposes that the Charity was set up to further.

EACH - Educational Action Challenging Homophobia

Report of the Trustees

For the year ended 31 March 2019

Ensuring our work delivers our aims

Ensuring our work delivers our aims we review these, our objectives and activities annually. This undertaking assesses what we have achieved and the outcomes of our work in the previous twelve months. The review looks at the successes of each key activity and the benefits they have brought to those people we are established to help. The analysis also helps to ensure the aims, objectives and activities remain focused on our stated purpose. We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. Essentially, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

How our activities deliver public benefit

Our main activities and those whom we help are described below. All our charitable activities focus on increasing awareness of the positive aspects of sexual orientation and gender identity matters, the problem of homophobia, biphobia or transphobia and providing support to those who suffer it. These activities are undertaken to further our charitable purposes for the public benefit.

The activities, projects or services cited in the accounts refer to:

- EACH's Freephone Helpline for children and young people nationally needing support and signposting following homophobic, biphobic or transphobic bullying or seeking guidance regarding gender identity or sexual orientation matters;
- The Department for Education programme commissioned in partnership with the National Children's Bureau, "Learn Equality - Live Equal"; and
- The training and consultancy EACH has delivered during this period and the resources we have produced.

Achievements and performance

The twelve months between April 2018 and March 2019 has seen EACH delighted to be voted Charity of the Year 2018-19 as we celebrate sixteen years' operation since our launch in January 2003. Awarded by Ben Cohen, on the decision of twelve judges appointed by his "Stand Up Foundation", we received our award at a dedicated event at The Leadenhall Building (The Cheese Grater) within London's business district in November 2018. In this same year we were also pleased to receive the nomination of finalist in the Children & Young People Now magazine awards.

Throughout another productive twelve months of operation facilitated by our superb staff including University of Bristol interns Emily, Zoë and Nia plus volunteers Dave, Ella, and our Charity's Trustees, we have maintained delivery of our Freephone Helpline for young people and delivered a further dynamic programme of anti-bullying work commissioned by the Department for Education. This brings to three the number of times EACH has been commissioned by the Government to deliver training and create resources for schools nationally. Additionally, Jessica Kingsley Publishers has invited our Executive Director, Jonathan Charlesworth to revise his much-praised book, "That's So Gay! Challenging Homophobic Bullying" for publication in 2020. Many of the schools with whom EACH has worked have been eager to be involved in its revision.

Complementary to our Helpline we have created and led training sessions for various organisations including medical practices, media corporations, building societies and local government where we responded to North Somerset Council's request for feedback on its proposed 'hate crime' strategy.

EACH - Educational Action Challenging Homophobia

Report of the Trustees

For the year ended 31 March 2019

“You delivered a really useful talk for our doctors on transgender issues”

Dr Edward Mann, Nailsea Medical Centre

“I wanted to thank you for all your help on [transgender matters]. We were slightly lost before we met with you so thank you very much for pointing us in the right direction!

Grace Cefai, HR Coordinator, Immediate Media

“I found all of this session looking at LGBT+ matters in the workplace so interesting and helpful. I hope you're given the opportunity to provide more for other staff”

Santander Bank - attendee at training session

EACH's Freephone Helpline for Young People

North Somerset and South Gloucestershire Councils participated enthusiastically in a campaign to promote our Helpline across their suite of libraries respectively and this remains ongoing.

Meanwhile banners, Helpline and anti-bullying posters plus other promotional materials were disseminated widely across the country to schools, academies, multi-academy trusts and federations, colleges, libraries, doctors' surgeries, hospitals youth settings and 'wraparound' agencies. Promotion is enhanced by continual social media posting.

Our **Helpline** continues to provide professional support and signposting to those with queries about their own or others' emerging sexual orientation or gender identity or where homophobic, biphobic or transphobic bullying is an issue.

Targeted Support to Schools

The past twelve months has seen us visit schools in Berkshire, Dorset, Wiltshire, Gloucestershire, North Somerset, South Gloucestershire, Bristol and Somerset where we have provided **1-2-1 support to pupils** seeking reassurance or with questions about coming out as lesbian, gay, bisexual or transgender. We provided a listening ear and left each individual with professional guidance and signposting so they knew to whom they could turn next for additional or supplementary help.

Gordano School invited EACH to provide 1-2-1 support to one of its gender questioning pupils whilst **Cabot Learning Federation's** Safeguarding Lead and **Bristol Metropolitan Academy's** Vice-Principal Kris Bridgeman met with EACH to plan assemblies, pupil consultations and a staff training session as part of a programme of training and support across Cabot Learning Federation's provisions.

Corsham School in Wiltshire engaged EACH in a pupil engagement session to ascertain necessary culture changes at the school followed by a debrief with Headteacher, Rod Bell and Assistant Headteacher Bob Staten.

EACH's support services remain in continuous demand with service-users accessing EACH's Helpline services via telephone, email, in person at seminars, training, meetings and consultation events. We continue to provide direct support, on average, to 365 children or young people annually and many thousands through our training and consultancy or resources dissemination.

EACH - Educational Action Challenging Homophobia

Report of the Trustees

For the year ended 31 March 2019

Working in Partnership with the Department for Education

The twelve months covered by this report saw EACH once again engage in a varied, dynamic **training** programme of national and regional work with adults and young people across a range of disciplines. Further to our highly successful Department for Education commissioned programme **“Inspiring Equality in Education”** EACH was re-commissioned to take forward this work. We joined forces with the **National Children's Bureau's** Sex Education Forum and Anti Bullying Alliance: working concentratedly with several schools.

Learn Equality - Live Equal supported schools to take a whole school approach to preventing HBT bullying: challenging it age-appropriately and effectively as it arises. Schools taking part were offered two training routes:

1. Knowledge and Skill Development: training for school staff to increase their confidence and competence when tackling HBT bullying. Online training modules to share their knowledge with colleagues throughout the school.
2. Delivering in Practice: Bespoke, one-to-one support to engage pupils, develop policy and curriculum changes and equip staff over a full school year. Tailored training meets the needs of each school.

EACH delivered concentrated support to several schools across **Gloucestershire, Bristol, North Somerset and South Gloucestershire**. In close collaboration with each institution we devised a bespoke programme of school development arising from staff and pupil soundings.

We devised and delivered training sessions for staff, engaged pupils in consultations to inform policy or enhance practice within their school and developed resources to be used as a legacy at the close of the programme. As *Learn Equality - Live Equal* concluded, EACH created a Guide for Senior Leadership Teams in all primary and secondary schools – helping them create an inclusive environment for their LGBT+ pupils.

Training delivered to schools nationally includes Bristol Metropolitan Academy and Leighton Park School in Reading who commissioned EACH to provide an interactive explanatory session to teaching staff and house masters / mistresses concerning gender questioning pupils and the law. This was followed by a detailed look at policies assessing areas for revision regarding changes in the law and compliance.

“I am very grateful for sharing your knowledge and expertise with us today. Very much appreciated. Thank you Jonathan- it was a pleasure to meet you.”

“It was really good to have your input”

Nicky Hardy, Deputy Headteacher and Matthew Judd, Headteacher, Leighton Park School, Berkshire

EACH - Educational Action Challenging Homophobia

Report of the Trustees

For the year ended 31 March 2019

“Our immense thanks to you for your input yesterday. I have exchanged a number of emails and had conversations with staff today about your session (more than any other although all external speakers have been very warmly received). In particular it is very evident that staff feel that much needs to be done with young people around EACH's educational agenda but that many probably don't feel comfortable themselves with how to support/challenge and educate. I'd like you to run some sessions for staff as a next step. I'm very much looking forward to a future relationship between EACH and Bristol Metropolitan Academy. Best wishes with the book re-vamp as well. I've just ordered a couple of copies for our CPD resources for staff.”

Cameron Shaw, Principal, Bristol Metropolitan Academy

It was rewarding to once again be working with the staff and pupils at Talbot Heath School who invited EACH to lead an assembly for its sixth formers followed by a ‘surgery’ giving pupils the opportunity to speak to us about issues which matter to them. After a policies’ assessment session – exploring where revisions connected with LGBT+ matters could usefully be made a staff training session was delivered. This gave staff an opportunity to gain insight into the work undertaken throughout the day and the chance to input meaningfully into the future work of the school.

“Many thanks for undertaking this work for us. I appreciate your time, expertise and professionalism.”

Angharad Holloway, Headmistress, Talbot Heath School, Bournemouth

National LGBT Conference

On 18 March 2019 EACH participated in the National LGBT Conference, hosted by the UK Government Equalities Office (GEO), in London. It was a packed and energising day, led by ministers and government officials, to discuss delivering the government’s LGBT Action Plan and promote collaboration across the sector. The big announcement of the day was the appointment of the first National Adviser for LGBT Health and the launch of the government’s LGBT Advisory Panel. Baroness Williams, Minister for Equalities, gave the keynote speech during which she underlined the government’s commitment to LGBT equality. It was particularly powerful to hear the minister say that holding your partner’s hand should not be an act of defiance and that going into a lavatory should not be an act of bravery.

Throughout the day EACH talked to partners and allies working on LGBT equality, including members of the Advisory Panel and those delivering government and other funded projects to make schools LGBT inclusive. EACH took part in the workshop with the GEO and Barnardo’s (with whom EACH worked in 2016 of the Department for Education’s first programme to challenge homophobic, biphobic and transphobic bullying bullying.) to assess the ‘whole school approach’ and heard about the other work going on across the UK to challenge HBT bullying in schools. We also joined sessions on working with government and the UK’s progress on the UN Sustainable Development Goals, which commit the government to leaving no one behind. There was a great deal of warmth for EACH in the room and it was great to see many old friends and meet some new ones. The icing on the cake was meeting The Rt Hon Penny Mordaunt MP, the then Secretary of State for International Development and Minister for Women and Equalities. ***David Watson, Trustee, EACH***

EACH - Educational Action Challenging Homophobia

Report of the Trustees

For the year ended 31 March 2019

Crown Prosecution Service

Further work between April 2018 and March 2019 includes our Executive Director's ongoing chairing of multi-agency meetings hosted by the Crown Prosecution Service's (South West). 'Local Scrutiny Involvement Panels' are quarterly panels convened alternately in the CPS's Bristol and Exeter offices.

“Jonathan Charlesworth Co-Chairs the CPS South West ‘Local Scrutiny and Involvement Panel’. As such he plays a key role in bringing together members of the community to identify how criminal justice agencies can improve their performance across Rape and Serious Sexual Assault, Domestic Abuse and Hate Crime. Jonathan provides invaluable insight from his own experience and scrutiny into our work, ensuring that we recognise best practice and learn lessons. The Panel provides a very effective forum for meaningful change.”

Victoria Cook, Chief Crown Prosecutor, Crown Prosecution Service (South West)

Website and Wales's anti-bullying guidance

Our website is always widely praised for its illustration of the range and breadth of all we offer and provide. In the spring of 2019 our **entire website was translated into Welsh** and is now fully bilingual in anticipation of the publication of the Welsh Government's publication of its anti-bullying guidance for its nation's schools. This is Guidance we have been commissioned to co-author with Youthworks colleague Adrienne Katz with whom EACH has worked most productively for many years. EACH has contributed the sections on homophobic, biphobic and transphobic bullying and participated, with one of the team, at one of four public consultation events at Chepstow Racecourse which appraised its draft.

Resources

Our DVDs and whole-school materials including award-winning lesson plans and guidance have continued to prove widely popular in the year 2018 to 2019. Inspiring Equality in Education and the Reach Teaching Resource: two classroom-targeted resources to help teachers introduce the topic of gender identity, sexual orientation and how and why everyone should challenge prejudice-based bullying remain incredibly popular whilst “That's So Gay! Challenging Homophobic Bullying” has assisted promotion of the charitable work of EACH and usefully complements our Helpline throughout the year.

EACH - Educational Action Challenging Homophobia

Report of the Trustees

For the year ended 31 March 2019

Schools, authorities or individuals who have purchased our DVDs or whole-school resources during the period covered by this report include:

- Frewen Educational Trust, East Sussex
- Newcastle University
- Church Lawton School, Stoke on Trent
- Orwell Park School, Ipswich
- Wennington Hall School, Lancaster
- Darlington Borough Council, Durham
- St Michael's High School, Chorley, Lancashire
- East Renfrewshire Council, Glasgow
- Abingdon School, Oxfordshire
- Scarborough PRS, North Yorkshire
- Bellerbys College, Brighton
- Gildredge House School, Eastbourne
- Priory School, Hitchin
- St Mary's Catholic High School, Chesterfield
- Independent trainer, Derby
- Dragon School, Oxfordshire
- SignHealth, Balham, SW London
- Bedford Prep School, Bedfordshire
- St Michael's CE High School Chorley
- Independent trainer, Laneshawbridge, Lancashire
- Judgemeanow Community College, Leicester
- Budehaven Community College, Bude, Cornwall

Future Plans

Looking ahead to the twelve months beginning April 2019 EACH eagerly anticipates the publication of the Welsh Government's anti-bullying guidance in November for its nation's schools and to working with colleagues across Wales's Educational, Health and Criminal Justice Systems as a consequence.

2020 will see the publication of our Executive Director's revised book to help schools everywhere challenge homophobic and biphobic school bullying.

The Crown Prosecution Service has given EACH the opportunity to appraise its 'hate crime' pack for schools in conjunction with other organisations whilst our ongoing work across various disciplines and organisations is keenly anticipated with several exciting pieces of work already in the diary to work with e.g. new work in partnership with Adrienne Katz, the Crown Prosecution Service and Criminal Justice System plus schools everywhere. We look forward too to updating our entry in the National Crime Agency's Expert Advisers Database.

We should like to take this opportunity to thank all our benefactors, large and small, for your ongoing support of all that Educational Action Challenging Homophobia seeks to achieve to improve the lives of lesbian, gay, bisexual and trans individuals (and everyone who supports them). Your contributions make a huge difference to our Charity in straitened times.

EACH - Educational Action Challenging Homophobia

Report of the Trustees

For the year ended 31 March 2019

Financial review

For the year ended 31 March 2019, incoming resources were £30,881 (2018: £37,391) and resources expended were £34,173 (2018: £32,163), resulting in a loss for the year of £3,292 (2018: surplus £5,228). Total funds at 31 March 2019 were £20,290 (2018: £23,582). These were split £20,290 unrestricted funds and £0 restricted funds.

Reserves policy

The Trustees aim to hold sufficient reserves to maintain the Charity should any funding gaps occur. The target level for reserves held is defined by the degree and duration of currently secured grant aid and revenue from traded services. As of 31 March 2019, the Trustees aim to generate a level of reserves to cover the Charity's contractual commitments relating to office accommodation and maintain core staff salaries, together with operating costs for up to three months, estimated at £10,000. As at 31 March 2019 unrestricted reserves held by the Charity amounted to £20,290.

Related party transactions

The Trustees have no beneficial interest in the Charity however, in accordance with our constitution, can be invited from time to time to contribute a service or product otherwise impractical to source elsewhere or which cannot be sourced less expensively. Trustees will be appropriately remunerated for this.

During the year a payment of £540 was made to Kate Marston, Trustee for services in support of EACH's Dept for Education programme. Her services were charged at rates favourable to the Charity and any materials and reimbursements at cost. The Charity's governing document gives authority for such payments to be made.

Statement of responsibilities of the trustees

The Trustees (who are also directors of the Charity 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, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 Charity and of the income and expenditure of the Charity for that period. In preparing those 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 and statements of recommended practice 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 Charity will continue in operation.

EACH - Educational Action Challenging Homophobia

Report of the Trustees

For the year ended 31 March 2019

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees 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 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.

Members of the Charity guarantee to contribute an amount not exceeding £6 to the assets of the Charity in the event of winding up. The trustees are members of the Charity but this entitles them only to voting rights. The trustees have no beneficial interest in the Charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the Trustees on 26 October 2019 and signed on their behalf by



Sharon Randall - Chair

Independent examiner's report

To the Trustees of

EACH - Educational Action Challenging Homophobia

I report to the Trustees on my examination of the accounts of EACH - Educational Action Challenging Homophobia (the charitable company) for the year ended 31 March 2019, which are set out on pages 13 to 24.

Responsibilities and basis of report

As the Trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

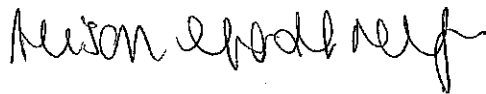
Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the Charities Act 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

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

- (1) accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Date: 5 NOVEMBER 2019.

Alison Godfrey FCA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

EACH - Educational Action Challenging Homophobia

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2019

	Note	Restricted £	Unrestricted £	2019 Total £	2018 Total £
Income from:					
Donations and legacies		-	5,332	5,332	9,788
Charitable activities	3	<u>20,227</u>	<u>5,322</u>	25,549	<u>27,603</u>
Total income		<u>20,227</u>	<u>10,654</u>	30,881	<u>37,391</u>
Expenditure on:					
Raising funds		-	6,657	6,657	6,342
Charitable activities		<u>25,544</u>	<u>1,972</u>	27,516	<u>25,821</u>
Total expenditure	5	<u>25,544</u>	<u>8,629</u>	34,173	<u>32,163</u>
Net income / (expenditure)		(5,317)	2,025	(3,292)	5,228
Transfers between funds		-	-	-	-
Net movement in funds	6	(5,317)	2,025	(3,292)	5,228
Reconciliation of funds:					
Total funds brought forward		<u>5,317</u>	<u>18,265</u>	23,582	<u>18,354</u>
Total funds carried forward		<u>-</u>	<u>20,290</u>	20,290	<u>23,582</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 13 to the accounts.

EACH - Educational Action Challenging Homophobia

Balance sheet

As at 31 March 2019

	Note	£	2019 £	2018 £
Fixed assets				
Tangible assets	9		316	395
Current assets				
Debtors	10	583		586
Cash at bank and in hand		<u>20,531</u>		<u>23,681</u>
		21,114		24,267
Liabilities				
Creditors: amounts falling due within 1 year	11	<u>(1,140)</u>		<u>(1,080)</u>
Net current assets			<u>19,974</u>	<u>23,187</u>
Net assets	12		<u>20,290</u>	<u>23,582</u>
Funds	13			
Restricted funds			-	5,317
Unrestricted funds				
General funds			<u>20,290</u>	<u>18,265</u>
Total charity funds			<u>20,290</u>	<u>23,582</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the Trustees on 26 October 2019 and signed on their behalf by



Sharon Randall - Chair

EACH - Educational Action Challenging Homophobia

Notes to the financial statements

For the year ended 31 March 2019

1. Accounting policies

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 in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

EACH - Educational Action Challenging Homophobia meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charitable company is able to continue as a going concern, which the trustees consider appropriate having regard to future confirmed funding, budgets for 2019/20 and cash balances at the signing date.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of courses is deferred until criteria for income recognition are met.

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

EACH - Educational Action Challenging Homophobia

Notes to the financial statements

For the year ended 31 March 2019

1. Accounting policies (continued)

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

	2019	2018
Raising funds	24.7%	24.7%
Charitable activities	75.3%	75.3%

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Office equipment	20% reducing balance
------------------	----------------------

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors

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 trade discounts due.

l) Financial instruments

The trust 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 with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

m) Accounting estimates and key judgements

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

EACH - Educational Action Challenging Homophobia

Notes to the financial statements

For the year ended 31 March 2019

1. Accounting policies (continued)

m) Accounting estimates and key judgements (continued)

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

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1(h) to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

2. Prior period comparatives: Statement of financial activities

	Restricted £	Unrestricted £	2018 Total £
Income from:			
Donations and legacies	-	9,788	9,788
Charitable activities	<u>24,739</u>	<u>2,864</u>	<u>27,603</u>
Total income	<u>24,739</u>	<u>12,652</u>	<u>37,391</u>
Expenditure on:			
Raising funds	-	6,342	6,342
Charitable activities	<u>18,953</u>	<u>6,868</u>	<u>25,821</u>
Total expenditure	<u>18,953</u>	<u>13,210</u>	<u>32,163</u>
Net income / (expenditure)	5,786	(558)	5,228
Transfers between funds	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	<u><u>5,786</u></u>	<u><u>(558)</u></u>	<u><u>5,228</u></u>

3. Income from charitable activities

	Restricted £	Unrestricted £	2019 Total £
Fees and training	-	2,166	2,166
Grants	20,227	1,996	22,223
Resource sales	<u>-</u>	<u>1,160</u>	<u>1,160</u>
Total income from charitable activities	<u><u>20,227</u></u>	<u><u>5,322</u></u>	<u><u>25,549</u></u>

EACH - Educational Action Challenging Homophobia

Notes to the financial statements

For the year ended 31 March 2019

3. Income from charitable activities (continued)

Prior period comparative:

	Restricted £	Unrestricted £	2018 Total £
Fees and training	-	1,062	1,062
Grants	24,739	1,050	25,789
Resource sales	-	752	752
Total income from charitable activities	24,739	2,864	27,603

4. Government grants

The charitable company receives government grants, defined as funding from the Department for Education to fund charitable activities. The total value of such grants in the period ending 31 March 2019 was £20,227 (2018: £18,739). There are no unfulfilled conditions or contingencies attaching to these grants in the current or prior year.

EACH - Educational Action Challenging Homophobia

Notes to the financial statements

For the year ended 31 March 2019

5. Total expenditure

	Raising funds £	Charitable activities £	Support and governance £	2019 Total £
Staff costs (note 7)	2,369	14,445	2,369	19,183
Subcontractor costs	119	361	-	480
Travel and subsistence	613	1,869	-	2,482
Premises costs	-	-	4,979	4,979
Office costs	-	-	4,398	4,398
IT and web hosting costs	-	-	809	809
Advertising	-	-	-	-
Accountancy	-	-	1,140	1,140
Insurance	-	-	623	623
Depreciation	-	-	79	79
Sub-total	3,101	16,675	14,397	34,173
Allocation of support and governance costs	3,556	10,841	(14,397)	-
Total expenditure	6,657	27,516	-	34,173

Prior period comparative

	Raising funds £	Charitable activities £	Support and governance £	2018 Total £
Staff costs (note 7)	2,128	12,974	2,128	17,230
Subcontractor costs	135	410	-	545
Travel and subsistence	416	1,268	-	1,684
Premises costs	-	-	5,050	5,050
Office costs	-	-	4,532	4,532
IT and web hosting costs	-	-	1,027	1,027
Accountancy	-	-	1,351	1,351
Insurance	-	-	644	644
Depreciation	-	-	99	99
Sub-total	2,679	14,653	14,832	32,162
Allocation of support and governance costs	3,663	11,168	(14,832)	-
Total expenditure	6,342	25,821	-	32,162

Total governance costs were £1,140 (2018: £1,351)

EACH - Educational Action Challenging Homophobia

Notes to the financial statements

For the year ended 31 March 2019

6. Net movement in funds

This is stated after charging:

	2019	2018
	£	£
Depreciation	79	99
Operating lease payments	4,015	4,380
Trustees' remuneration	540	545
Trustees' reimbursed expenses	Nil	Nil
Independent examiners' remuneration	1,140	1,080

Trustees remuneration comprised £540 payment to Kate Marston for services provided during the year (see note 16).

7. Staff costs and numbers

Staff costs were as follows:

	2019	2018
	£	£
Salaries and wages	19,183	17,230

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the Trustees and the Executive Director. The total employee benefits of the key management personnel were £17,429 (2018: £15,413).

	2019	2018
	No.	No.
Average head count	2	2

8. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

EACH - Educational Action Challenging Homophobia

Notes to the financial statements

For the year ended 31 March 2019

9. Tangible fixed assets

	Office equipment £
Cost	
At 1 April 2018 and at 31 March 2019	<u>1,643</u>
Depreciation	
At 1 April 2018	1,248
Charge for the year	<u>79</u>
At 31 March 2019	<u>1,327</u>
Net book value	
At 31 March 2019	<u><u>316</u></u>
At 31 March 2018	<u><u>395</u></u>

10. Debtors

	2019 £	2018 £
Prepayments	583	583
Other debtors	<u>-</u>	<u>3</u>
	<u><u>583</u></u>	<u><u>586</u></u>

11. Creditors : amounts due within 1 year

	2019 £	2018 £
Accruals	<u>1,140</u>	<u>1,080</u>
	<u><u>1,140</u></u>	<u><u>1,080</u></u>

EACH - Educational Action Challenging Homophobia

Notes to the financial statements

For the year ended 31 March 2019

12. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	316	316
Current assets	-	21,114	21,114
Current liabilities	-	(1,140)	(1,140)
Net assets at 31 March 2019	-	20,290	20,290

Prior period comparatives

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	395	395
Current assets	5,317	18,950	24,267
Current liabilities	-	(1,080)	(1,080)
Net assets at 31 March 2018	5,317	18,265	23,582

EACH - Educational Action Challenging Homophobia

Notes to the financial statements

For the year ended 31 March 2019

13. Movements in funds

	At 1 April 2018 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2019 £
Restricted funds					
National Children's Bureau	297	20,227	(20,524)	-	-
Quartet	4,103	-	(4,103)	-	-
Somerset County Council	917	-	(917)	-	-
Total restricted funds	5,317	20,227	(25,544)	-	-
Unrestricted funds					
General funds	18,265	10,654	(8,629)	-	20,290
Total unrestricted funds	18,265	10,654	(8,629)	-	20,290
Total funds	23,582	30,881	(34,173)	-	20,290

Purposes of restricted funds

National Children's Bureau

This fund is to deliver a programme of targeted support challenging homophobic, biphobic and transphobic (HBT) bullying to eligible schools between March 2017 and March 2019.

Quartet

This fund was to provide Freephone Helpline service to children and young people in North Somerset, South Gloucestershire, Bath and North East Somerset and Bristol.

Somerset County Council

This fund was to provide Freephone Helpline service to children and young people in Somerset.

EACH - Educational Action Challenging Homophobia

Notes to the financial statements

For the year ended 31 March 2019

13. Movements in funds (continued)

Prior period comparatives

	At 1 April 2017 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2018 £
Restricted funds					
North Somerset HIR	(469)	18,739	(17,973)	-	297
Quartet	-	5,000	(897)	-	4,103
Somerset County Council	-	1,000	(83)	-	917
Total restricted funds	(469)	24,739	(18,953)	-	5,317
Unrestricted funds					
General funds	18,823	12,652	(13,210)	-	18,265
Total unrestricted funds	18,823	12,652	(13,210)	-	18,265
Total funds	18,354	37,391	(32,163)	-	23,582

14. Financial instruments

	2019 £	2018 £
Financial assets measured at amortised cost	20,531	23,680
Financial liabilities measured at amortised cost	(1,140)	(1,080)

Financial assets measured at amortised cost comprise cash and cash equivalents.

Financial liabilities measured at amortised cost comprise accruals.

15. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2019 £	2018 £
Amount falling due:		
Within 1 year	-	2,100
Within 1 - 5 years	-	-
	-	2,100

16. Related party transactions

During the year, Ms K Marston, a Trustee, was paid £540 for services provided to the charity for Project Support for the NCB Learn Equality, Live Equal programme including project administration and promotion, youth engagement support and contribution to programme monitoring and evaluation (2018: £545).