

Registered Company Number – 01345530

Register Charity Number - 299307

FRIEND COUNSELLING (LONDON) LTD
(KNOWN AS LONDON FRIEND)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

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

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

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

Board of Trustees Report

For the year ended 31 March 2019

The trustees present their annual report and the financial statements for the year ended 31 March 2019.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Memorandum and Articles of Association, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)' (as amended for accounting periods commencing from 1 January 2016).

Charitable objectives and activities

London Friend has been at the forefront of lesbian, gay, bisexual and transgender (LGB&T) activism and service provision since the early 1970's – we celebrated our 45th birthday in 2017. London Friend is a vibrant LGB&T health and well-being charity with a wide portfolio of well-established services and a range of newer initiatives aimed at meeting the needs of the LGB&T community.

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

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

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

Our Values

Empowerment, Equality, Competence and Care

Staff and volunteers

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

- Chief Executive,
- Volunteer Coordinator,
- Drug & Alcohol Services Manager,
- Database & Monitoring Officer,
- Counselling Services Coordinator (part-time)
- Domestic Abuse Counsellor (part-time, job share from May 2017)
- Drug and Alcohol project worker (part-time, sessional)
- SASH Health and Wellbeing Coach x 2
- SASH counsellor (part-time)
- Cleaner (part-time)

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

Board of Trustees Report - Continued

For the year ended 31 March 2019

Staff and volunteers - *continued*

The service also contracted the services of a finance office.

London Friend has a policy of engaging LGB&T volunteers in the delivery of its services to clients, and it is dependent on the support of these volunteers for the running of the organisation. During the course of the year 112 people volunteered time with the organisation in structured volunteering roles, including counsellors, Antidote key workers, group facilitators, clinical supervisors, trustees, and administrative support. 157 people gave their time to support our presence at Pride in London.

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

Public benefit

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

Significant achievements within the year

2018/19 saw London Friend continue to deliver its services supported by existing and new funders. We continued existing partnerships and developed new ones, and played a strategic role working as a member of the National LGB&T Partnership.

Some of the significant achievements within the year included:

1. Income for the year was £344,397. This included funding from the Henry Smith Charity, The Leathersellers Charitable Fund, HIV Prevention England, The National LGB&T Partnership, SASH Partnership, London LGBT Domestic Abuse Partnership, RISE Partnership, the Drug and Alcohol Relief Fund, Help Refugees, the Government Equalities Office and the Tampon Tax Community Fund.
2. We continued to deliver alcohol and drug support for LGBT people via our Antidote service. This service remains the main drug and alcohol service in the UK specifically run by and for LGBT people. Our expertise in this area has been shared through training and presentations at various conferences.
3. We continued to run SWAP – the Structured Weekend Antidote Programme piloted in summer 2014. In total 15 programmes have been delivered up to the end of March 2019.
4. We continued to provide services as a member of the LGBT Domestic Abuse Partnership as a counselling provider. Our part time paid counselling role was shared between two members of staff from May 2017.

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

Board of Trustees Report - Continued

For the year ended 31 March 2019

Significant achievements within the year – *continued*

5. 2018/19 was our third year as a member of the RISE HIV and sexual health partnership delivering services in Lambeth, Southwark & Lewisham. The Partnership is led by Naz, with GMFA and the Race Equality Foundation. Through this we targeted men who have sex with men (MSM), at risk of HIV and/or other sexual health issues as a result of drug or alcohol use and chemsex. We continued delivery of a successful group programme, ChemCheck, delivered from the Burrell St NHS Sexual Health Clinic, and delivery of a weekly clinic session, Axis, in partnership with two NHS Trusts: Kings College and South London and the Maudsley. This provides sexual health screening, chemsex support, and mental health support.
6. 2018/19 was the second year in the SASH Partnership, to deliver sexual health support in the three central London Boroughs of Westminster, Kensington & Chelsea, and Hammersmith & Fulham. Led by Turning Point with Metro, Naz and Marie Stopes UK, the service works as a multi-agency, multi-disciplinary team. London Friend provides leadership on LGBT work through two full-time and one part-time roles.
7. Help Refugees provided funding to continue our partnership with the Say It Loud Club, a group supporting LGBT asylum seekers and refugees, which was funded by the People's Postcode Trust to March 2019. This provided four additional months of partnership, until the Say It Loud Club secured its own funding, and has been operating as a fully independent organisation, and meeting in bigger premises, since July 2018.
8. London Friend continued as a key member of the National LGB&T Partnership, a group of England-wide LGB&T organisations working collectively as a member of the Department of Health's Voluntary Sector Health and Wellbeing Alliance. This is a mechanism via which the Department (DH), Public Health England (PHE) and NHS England engage with the voluntary sector. We contributed to projects including the delivery of the third Lesbian, Bisexual and Trans Women's Health Week in March 2019. Through the National LGB&T Partnership we also helped influence the work of the Government's newly appointed LGBT Health Adviser.
9. In January 2018 we began a year-long project working in partnership with Adfam to pilot some support services for families and friends of LGBT people affected by chemsex, and to produce a written support resource. This was published in January 2019.
10. During the year London Friend maintained a number of innovative service delivery partnerships with NHS and other LGBT organisations. These include the CNWL NHS Foundations Trust's Club Drug Clinic; Code Clinic at 56 Dean Street; and cliniQ, the trans sexual health and wellbeing partnership also at 56 Dean Street.
11. London Friend continued to be a local delivery partner in the national HIV Prevention England programme, delivering brief and structured interventions to gay, bisexual and other MSM affected by chemsex.

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

Board of Trustees Report - Continued

For the year ended 31 March 2019

Significant achievements within the year – *continued*

12. We supported the HPV Action campaign, which calls for HPV vaccinations for boys as well as girls. Through this we supported a call for vaccines to ensure men who have sex with men are protected. This campaign was successful as the Government announced the roll-out of a national programme of vaccinations for adult MSM from April 2018 following a successful pilot, and a new programme of vaccinations for boys in June 2018.
13. We continued to be a member of the Metropolitan Police's Child Abuse and Sexual Offences (CASO, previously SOECA) sub-group, providing input on chemsex and sexual assault with our partners Galop.
14. We continued to share our experience and knowledge with others through training and conferences.
15. We submitted evidence to the Parliamentary LGBT Health and Social Care Inquiry, and also to the Government's Gender Recognition Act Reform Consultation.
16. We began a partnership with Drink Aware, providing training on LGBT issues and alcohol safety which is being rolled out to LGBT venues in London during 2019.
17. We have worked with several Master's and PhD students to analyse data from our Antidote service and to publish this through academic journals, contributing to the growing evidence on chemsex.
18. Our CEO Monty Moncrieff was awarded an MBE in June 2018 for services to LGBT equality. Our Antidote Manager Toni Hogg was nominated for an OSCAR Award via our partners Naz.

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

Board of Trustees Report - Continued

For the year ended 31 March 2019

Charitable activities within the year

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

Counselling

203 clients received contracted counselling. A total of 17 volunteer counsellors and five clinical supervisors provided the counselling service throughout the year.

Antidote – Drug and Alcohol Services

Our drug and alcohol service, Antidote, continued to deliver during this year. We provided advice, information and treatment through 6 weekly clinic sessions across 6 sites, including partnerships with NHS substance misuse and sexual health clinics. We provided one to one support for 431 people. Three paid staff and 24 volunteers supported delivery the services. Presentations for support for chemsex continued to be the most significant reason people presented to the service, with 91% of clients identifying as gay or bisexual men. The three drugs most associated with chemsex continued to account for the majority of support: 63% requested support for crystal methamphetamine; 50% for GHB/GBL; and 21% for mephedrone. This indicates a shift in patterns of use, with fewer people reporting mephedrone use, but more indicating use of the more harmful drug crystal methamphetamine. After these three chemsex-related drugs, the next most prominent substance reported was cocaine, by 20% of those seeking support. 19% of clients stated alcohol was their primary issue, up from 17% last year, and indicating a rising trend from 13% and 10% during the two years before.

SWAP

In summer 2014 we piloted SWAP, the Structured Weekend Antidote Programme, the first high-intensity programme for gay and bisexual men engaged in chemsex, the sexualised use of certain club drugs. During the year 34 men attended the programme, which ran for three cycles.

Social and Support Groups

The organisation ran 194 support groups and social activities within the year. These included; TURNING POINT, a coming out group for gay and bisexual men; CHANGES, a coming out group for lesbian & bisexual women; MATTRIX, a safe and sober space for men of all ages to socialise and meet new people; T ON TUESDAY, a social and support group for trans people; a weekly drop-in every Friday at our Kings Cross centre, providing a space for LGB&T people to meet; PINK INK, a creative writing group; and a group for older (55+) LGB&T people in partnership with Opening Doors London; and weekly Conversational English Classes for people who want to improve their written and spoken English. There was a total of 714 individual clients attending these. Delivery of these groups was supported by 49 volunteers.

Domestic Abuse Counselling

London Friend joined the London LGBT Domestic Abuse Partnership in July 2016. The Partnership is led by Galop and also includes Stonewall Housing and Switchboard. 31 clients accessed counselling (24 completed, 7 were referred to other services).

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

Board of Trustees Report - Continued

For the year ended 31 March 2019

Charitable activities within the year - Continued

SASH

London Friend joined the SASH Sexual Health partnership which was commissioned to deliver services in the three London Boroughs of Westminster, Kensington & Chelsea, and Hammersmith & Fulham from April 2017. SASH is led by Turning Point with London Friend, Metro Charity, Naz Project and Marie Stopes UK. London Friend's staff directly supported 259 clients through SASH during the year, delivering structured one to one sessions, brief interventions, group work and advice and information.

Administrative Support

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

Community Centre and Meeting Space

The organisation continued to provide free and subsidised meeting and social space for external groups and organisations within the LGBT community to use. Some of these groups who meet in the centre regularly included Beaumont Society, Families Together London, Bent Bars, Say It Loud Club, Stonewall Housing, CHE and Kenric.

Training

83 volunteers attended in-house training; 16 volunteer training courses were provided during the year. 9 training sessions were provided to external agencies, with 212 attendees, including from sexual health and drug and alcohol treatment agencies. 100% of training attendees would recommend our training.

Financial review

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

Reserves Policy

The Trustees review its policy and reserves position on a regular basis. They believe a minimum of 3 months resources expended will enable the charity to continue to meet its objectives if it faces loss of income, increases in costs or delays in receipts,

At present the unrestricted income funds stand at £115,435 of which £40,000 has been designated as the salary cost commitment on the charity's behalf.

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

Board of Trustees Report - Continued

For the year ended 31 March 2019

Looking forward to 2019/20

In 2019/20 the charity will begin delivery of a joint project on LGBT mental health with partners HERO and ELOP. This work is funded by the Government Equalities Office to pilot a range of new interventions. Preparatory work has taken place during the final quarter of 2018/19, with HERO's delivery of online peer support forums already beginning during this time.

The charity will also embark on a consultation with groups working with LBTQ women, as part of a project funded by the Tampon Tax Community Fund. This will engage with LBTQ women and groups supporting them, to improve our knowledge of their support needs and help us address these in our service development.

The charity has also secured a new grant from previous funders the Lloyds Bank Foundation, supporting volunteering in Antidote from October 2019 for three years.

Reference and administration details

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

Our advisers

<i>Bankers</i>	CAF Bank Ltd 25 Kings Hill, West Malling, Kent ME19 4JQ
<i>Independent Examiner</i>	48Squared Accountants LLP 20 Springfield Close, Stanmore Middx HA7 3DE

Directors and trustees

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

Trustees	Kate Martin – Chair Rod Haley – Treasurer Richard English Daniel Hayes (Resigned 25 th November 2019) Masuma Rahim Vini Bance (Resigned 25 th April 2018) Matt Horwood (appointed 10 th September 2018)
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Chief Executive	Monty Moncrieff MBE
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FRIEND COUNSELLING (LONDON) LTD (KNOWN AS LONDON FRIEND)

Board of Trustees Report - Continued

For the year ended 31 March 2019

Structure, governance and management

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

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

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

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

Governing document

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

Risk statement

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

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

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

Board of Trustees Report - Continued

For the year ended 31 March 2019

Statement of trustees' responsibilities

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

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

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

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

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

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

By order of the Trustees:

Signed: 
Kate Martin, Chair of the Board of Trustees

Date: 12th December 19

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

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

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2019.

Respective responsibilities of trustees and examiner

As the charity trustees of the Company (and also directors for the purposes of 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 Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's 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

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

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the 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 (FRS102).

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



Nick Parry FCCA
48Squared Accountants LLP
20 Springfield Close, Stanmore, Middlesex HA7 3DE

Date: 13 December 2019

Friend Counselling (London) Limited (Known as London Friend)
Statement of Financial Activities (including Income and Expenditure Account)
for the year ended 31 March 2019

		Unrestricted funds				
	Note	General fund £	Designated funds £	Restricted funds £	2019 total £	2018 total £
Income						
Donations	2	24,517	-	-	24,517	22,882
Grants	3	-	-	1,400	1,400	28,115
Legacy		2,724	-	-	2,724	5,770
<i>Income from charitable activities</i>						
Service funding	4	27,805	-	276,069	303,874	307,409
Training & talks		10,155	-	-	10,155	7,079
Rental income		1,632	-	-	1,632	1,807
<i>Investment income</i>	5	95	-	-	95	76
Total incoming resources		<u>66,928</u>	<u>-</u>	<u>277,469</u>	<u>344,397</u>	<u>373,138</u>
Expenditure						
<i>Costs of raising funds</i>		1,308	-	-	1,308	1,070
<i>Expenditure on charitable activities</i>		91,836	9,000	258,268	359,104	379,683
Total resources expended	7	<u>93,144</u>	<u>9,000</u>	<u>258,268</u>	<u>360,412</u>	<u>380,753</u>
Net (outgoing)/incoming resources before transfers, being net (expenditure)/income for the year		(26,216)	(9,000)	19,201	(16,015)	(7,615)
Gross transfers between funds	14	106	-	(106)	-	-
Net movement in funds		<u>(26,110)</u>	<u>(9,000)</u>	<u>19,095</u>	<u>(16,015)</u>	<u>(7,615)</u>
Total funds brought forward at 1 April 2018		101,545	49,000	42,394	192,939	200,554
Total funds carried forward at 31 March 2019		<u>75,435</u>	<u>40,000</u>	<u>61,489</u>	<u>176,924</u>	<u>192,939</u>

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

All income and expenditure derive from continuing activities.

Friend Counselling (London) Limited (Known as London Friend)
Balance sheet
as at 31 March 2019

	Note	£	2019 £	£	2018 £
Fixed assets					
Tangible assets	9		133,150		136,017
Current assets					
Debtors	10	91,125		69,507	
Cash at bank and in hand		92,541		106,049	
		<u>183,666</u>		<u>175,556</u>	
Creditors: amounts falling due within one year	11	(43,319)		(18,685)	
Net current assets			<u>140,347</u>		<u>156,871</u>
Creditors: amounts falling due after more than one year	12		(96,573)		(99,949)
			<u>176,924</u>		<u>192,939</u>
The funds of the charity					
Unrestricted income funds					
General			75,435		101,545
Designated	13		40,000		49,000
			<u>115,435</u>		<u>150,545</u>
Restricted income funds	14		61,489		42,394
Total charity funds			<u>176,924</u>		<u>192,939</u>

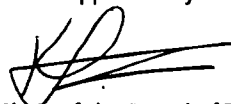
For the financial year ended 31 March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

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

The accounts were approved by the Board on 12th December 2019



Kate Martin, Chair of the Board of Trustees
Company registration number: 01345530

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2019

1. Accounting Policies

Charity information

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

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

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

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounting in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102. The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash flows.

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

The financial statements are prepared in sterling which is the functional currency for the charity and rounded to the nearest £.

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

b) Going concern

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

c) Charitable Funds

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

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

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

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2019

1. Accounting Policies - continued

d) Income

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

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

e) Resources expended

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

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

f) Operating leases

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

g) Tangible fixed assets

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

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

No depreciation is charged on land

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

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2019

1. Accounting Policies - continued

h) Impairment of Fixed Assets

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

j) Cash and bank

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

k) Creditors and provisions

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

l) Financial instruments

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

m) Pension

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

n) Taxation

The charity is exempt from tax on its charitable activities.

o) Company Status

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

2 Donations

	Unrestricted funds				
	General fund	Designated funds	Restricted funds	2019 total	2018 total
	£	£	£	£	£
Individual/Organisations donations	24,517	-	-	24,517	20,196
Gift Aid	-	-	-	-	2,686
	<u>24,517</u>	<u>-</u>	<u>-</u>	<u>24,517</u>	<u>22,882</u>

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2019

3 Grants	Unrestricted funds			2019 total £	2018 total £
	General fund £	Designated funds £	Restricted funds £		
Health and Wellbeing Alliance	-	-	-	-	440
Lloyds Bank Foundation	-	-	-	-	15,675
Wandsworth Oasis	-	-	-	-	12,000
Prism the Gift Fund - Pride	-	-	1,400	1,400	-
	<u>-</u>	<u>-</u>	<u>1,400</u>	<u>1,400</u>	<u>28,115</u>
4 Service Funding					
	Unrestricted funds			2019 total £	2018 total £
	General fund £	Designated funds £	Restricted funds £		
Antidote Service					
The Henry Smith Charity	-	-	59,000	59,000	-
The Leathersellers Charitable Fund	-	-	7,500	7,500	-
Monument Trust	-	-	-	-	75,000
Turning Point/SASH	-	-	98,496	98,496	97,427
Domestic Abuse					
Galop - Domestic Abuse Partnership	-	-	34,005	34,005	34,530
LGBT Health					
Government Equalities Office	-	-	41,360	41,360	-
RISE Partnership NAZ	-	-	26,848	26,848	26,848
Asylum/Refugee					
Prism the Gift Fund	-	-	6,400	6,400	-
Postcode Trust	-	-	-	-	19,982
LBT Women					
London Community Foundation - Tampon Tax	-	-	2,460	2,460	-
Drug & Alcohol Relief - DARF					
The Community Foundation	-	-	-	-	10,000
HIV Prevention Service					
Terence Higgins Trust	2,860	-	-	2,860	4,300
HIV Innovation					
Terence Higgins Trust	-	-	-	-	8,147
Counselling					
City Bridge Trust	-	-	-	-	11,675
Counselling income	24,945	-	-	24,945	19,500
	<u>27,805</u>	<u>-</u>	<u>276,069</u>	<u>303,874</u>	<u>307,409</u>
5 Investment Income				2019 total £	2018 total £
Bank interest receivable				95	76

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2019

6 Allocation of support costs

The charity has allocated its support costs:

	Direct charitable expenditure £	Costs of generating voluntary income £	Governance £	2019 total £	2018 total £
IT costs	8,477	-	-	8,477	9,435
Stationery, Postage and Telephone	304	-	-	304	785
Photocopier	9,137	-	-	9,137	6,592
Affiliation and membership fees	884	-	-	884	1,063
Financial management	10,069	-	-	10,069	6,970
	<u>28,871</u>	<u>-</u>	<u>-</u>	<u>28,871</u>	<u>24,845</u>

7 Resources expended

	Staff costs £	Direct costs £	Support costs £	2019 total £	2018 total £
Costs of generating funds					
Fundraising and marketing	-	1,308	-	1,308	1,070
Charitable expenditure					
Antidote Service					
The Henry Smith Charity	52,050	4,892	2,058	59,000	-
The Leathersellers Charitable Fund	6,574	926	-	7,500	-
Monument Trust	-	-	-	-	75,000
Turning Point/SASH	86,201	10,120	3,175	99,496	96,454
Domestic Abuse					
Galop - Domestic Abuse Partnership	23,122	10,840	1,200	35,162	31,401
LGBT Health					
Government Equalities Office	5,043	8,575	-	13,618	-
RISE Partnership NAZ	26,297	551	-	26,848	26,848
Asylum/Refugee					
Prism the Gift Fund	3,274	2,518	400	6,192	-
Postcode Trust	-	-	-	-	19,982
LBT Women					
London Community Foundation	295	270	-	565	-
Drug & Alcohol Relief - DARF	5,315	1,607	441	7,363	2,750
HIV					
HIV Prevention	2,860	-	-	2,860	4,300
HIV Innovation	-	-	-	-	8,146
Volunteering					
Lloyds Bank Foundation	-	-	-	-	16,397
Counselling					
City Bridge Trust	-	-	-	-	19,613
Others					
Health and Wellbeing Alliance	-	-	-	-	440
Oasis	4,946	4,054	-	9,000	6,800
Other charitable expenditure	43,941	20,343	21,597	85,881	66,245
Governance	2,300	3,319	-	5,619	5,307
	<u>262,218</u>	<u>69,323</u>	<u>28,871</u>	<u>360,412</u>	<u>380,753</u>

Included in resources expended are:

- A charge for depreciation amounting to £3,442 (2018: £7,695)

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2019

7 Resources expended - Continued

Governance	2019 total £	2018 total £
Support costs	2,300	2,300
Independent review and statutory accounts	2,640	2,400
Board expenses	679	607
	<u>5,619</u>	<u>5,307</u>

8 Staff costs

Staff costs amounted to:	2019 £	2018 £
Wages and salaries	235,297	266,079
Social security costs	20,370	23,937
Pension	<u>6,276</u>	<u>7,682</u>
	<u>261,943</u>	<u>297,698</u>
Recruitment and payroll costs	275	883
	<u>262,218</u>	<u>298,581</u>

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

The average monthly number of employees during the year was 9 (2018: 11).

No remuneration was paid to Trustees during either year. Expenses totalling £Nil were reimbursed to Trustees during 2019 (2018: £nil). Trustees insurance of £679 was paid during 2019 (2018: £607)

9 Tangible fixed assets

	Freehold Property	Furniture and Fittings £	Equipment £	Total £
Cost				
At 1 April 2018	173,748	6,379	18,870	198,997
Additions	-	575	-	575
Disposals	-	-	-	-
At 31 March 2019	<u>173,748</u>	<u>6,954</u>	<u>18,870</u>	<u>199,572</u>
Depreciation				
At 1 April 2018	38,900	5,448	18,632	62,980
Charge for the year	2,399	851	192	3,442
Disposals	-	-	-	-
At 31 March 2019	<u>41,299</u>	<u>6,299</u>	<u>18,824</u>	<u>66,422</u>
Net book value				
At 31 March 2019	<u>132,449</u>	<u>655</u>	<u>46</u>	<u>133,150</u>
At 1 April 2018	<u>134,848</u>	<u>931</u>	<u>238</u>	<u>136,017</u>

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2019

10 Debtors	2019	2018
	£	£
Trade Debtors	75,256	32,751
Other Debtors	6,789	7,185
Prepayments and accrued income	9,080	29,571
	<u>91,125</u>	<u>69,507</u>
11 Creditors: amounts falling due within one year	2019	2018
	£	£
Mortgage	3,189	2,800
Trade creditors	15,615	6,264
Other Taxes and Social Security	4,907	4,784
Other creditors	1,019	1,405
Deferred Income	15,000	-
Accruals	3,589	3,432
	<u>43,319</u>	<u>18,685</u>
12 Creditors: amounts falling due after more than one year	2019	2018
Secured Mortgage (falling due in less than 5 years)	15,040	12,770
Secured Mortgage (falling due after 5 years)	81,533	87,179
	<u>96,573</u>	<u>99,949</u>

At 31 March 2019 a mortgage totalling £99,762 was secured by fixed and floating charges over the freehold property at 86 Caledonian Road.

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

13 Designated funds	Balance at				Balance at
	1 April	Incoming	Resources	Transfers	31 March
	2018	resources	expended		2019
	£	£	£	£	£
Staff costs fund	40,000	-	-	-	40,000
Oasis fund	9,000	-	(9,000)	-	-
	<u>49,000</u>	<u>-</u>	<u>(9,000)</u>	<u>-</u>	<u>40,000</u>

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

Staff costs fund

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

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2019

14 Restricted funds	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2019 £
<u>Capital</u>					
<u>Capital Expenditure - Property Appeal</u>	31,440	-	(560)	-	30,880
<u>Capital Expenditure - Equipment</u>					
Clothworkers Foundation	59		(59)	-	-
<u>Antidote</u>					
Henry Smith Foundation	-	59,000	(59,000)	-	-
The Leathersellers Charitable Fund	-	7,500	(7,500)	-	-
<u>Turning Point/SASH</u>	973	98,496	(99,469)	-	-
<u>Domestic Abuse</u>					
Galop	2,129	34,005	(35,162)	-	972
<u>LGBT Health</u>					
Government Equalities Office	-	41,360	(13,618)	-	27,742
<u>RISE Partnership NAZ</u>	-	26,848	(26,848)	-	-
<u>Asylum/Refugee</u>					
Prism the Gift	-	6,400	(6,400)	-	-
<u>LBT Women</u>	-	2,460	(565)	-	1,895
<u>Drug & Alcohol Relief - DARF</u>	7,250	-	(7,363)	113	-
<u>Other</u>					
Prism the Gift - Pride	-	1,400	(1,724)	324	-
Sober Campaign	543	-	-	(543)	-
	<u>42,394</u>	<u>277,469</u>	<u>(258,268)</u>	<u>(106)</u>	<u>61,489</u>

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

Property Appeal

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

Clothworkers Foundation - Capital

This represents funding for the refurbishment and redevelopment of our service delivery space in 86 Caledonian Road.

Antidote Project

The Henry Smith Charity and The LeatherSellers Charity Fund

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

Turning Point/SASH

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

Domestic Abuse

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

Friend Counselling (London) Limited (Known as London Friend)
Notes to the financial statements
for the year ended 31 March 2019

14 Restricted funds (continued)

LGBT Health

This represents funding towards the delivery of three pilot mental health interventions as part of the Government Equalities Office LGBT health grant programme. London Friend is the lead partner with ELOP and HERO.

RISE Partnership NAZ

This represents funding from the RISE partnership for sexual health promotion in Lambeth, Lewisham and Southwark.

Asylum/Refugee

This represents funding to continue the partnership with Say It Loud Club from April to July 2018. It also includes funding towards our participation in Pride in London 2018.

LBT Women

This represents funding for a programme of work supporting LBT women, which will continue until December 2019.

Drug & Alcohol Relief Fund- DARF

This represents funding for a project to pilot support for friends and families of LGBT people and for production of a written resource with Adfam.

Sober Start Campaign

Sober Start Campaign fundraising and promotion.

15 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total
	General fund	Designated funds	funds	
	£	£	£	£
Tangible fixed assets	102,270	-	30,880	133,150
Current assets	113,057	40,000	30,609	183,666
Current liabilities	(139,892)	-	-	(139,892)
	<u>75,435</u>	<u>40,000</u>	<u>61,489</u>	<u>176,924</u>

16 Financial commitments

At 31 March 2019 the company was committed to making the following payments under non-cancellable operating leases:

	2019		2018	
	Building	Equipment	Building	Equipment
	£	£	£	£
<i>Minimum lease commitment expiring:</i>				
Within one year	-	1,800	-	1,200
2 to 5 years	-	6,750	-	-
Over 5 years	-	-	-	-
	<u>-</u>	<u>8,550</u>	<u>-</u>	<u>1,200</u>