

Charity Registration No. 1025967
Company Registration No. 02818814 (England and Wales)

EACH Counselling and Support
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

EACH Counselling and Support
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Stephen Eckles Dr Zenobia Nadirshaw (MBE) Shaheen Dar Dr Oluwaseun Adebambo Renoop Purewal Rose Buckley Ricardo Scipio	Chair Vice Chair Treasurer Trustee Trustee Trustee (appointed 25 April 2022) Trustee
Chief Executive and Company Secretary	Lakhvir Randhawa	
Charity number:	1025967 (England and Wales)	
Company number	02818814 (England and Wales)	
Principal address and Registered Office	4 th Floor 84 Uxbridge Road West Ealing W13 8RA	
Auditors	Myrus Smith Chartered Accountants 8 Burnell Road Sutton Surrey, SM1 4BW	
Bankers	National Westminster Bank Plc 275-277 High Street Hounslow Middlesex TW3 1ZA Bank of Scotland Pentland House 8 Lochside Avenue Edinburgh EH12 9DJ	
Solicitors	Russell-Cooke 2 Putney Hill Putney London SW15 6AB	

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TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report, which also contains the Directors' report as required by company law, and accounts for year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Companies Act 2006 and the requirements of: Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OVERVIEW

EACH recognises that a range of services and approaches are essential to engage individuals and families who are affected by problems arising from substance misuse, domestic violence and mental health issues, particularly those individuals and groups who are vulnerable, marginalised and hard to reach.

EACH's services are offered within a holistic approach that is culturally sensitive and person centred to reflect the individual, multiple and diverse needs of our service users.

The main services that are undertaken to further our charitable purpose for the public benefit, accessible to individuals of all ages and all communities are the following:

Substance misuse services in the community

Structured therapeutic interventions, both brief and long term which follow a client-centred and goal-oriented approach to enable individuals to address their substance misuse and mental health issues, are provided through our Life Therapies social enterprise, Project Jasmine for women, and young people's services. Counselling is delivered in a number of community languages, including Hindi, Urdu, Gujarati, Punjabi, Arabic, Spanish, Albanian, Yoruba, Igbo and Tamil and helps service users work towards their goals.

Abstinence based programmes are undertaken for those individuals wishing to maintain and achieve abstinence. Structured psycho-educational groups on relapse prevention, managing emotions, and better health are provided to assist those contemplating change and to help individuals in their recovery.

Volunteering opportunities to enable service users to build their confidence and skills through voluntary work placements in the organisation and through a Peer Volunteer support programme. This helps service users make positive life style changes and sustain their commitment to change and reintegrate back into the community.

Generic and specialist family support, mental health, and substance misuse floating support services provide support to people at risk of losing their homes and to help maintain their tenancies. This work is undertaken through a combination of home-visits by staff who support service users with life skills such as budgeting, cooking, understanding benefits, helping them access treatment and employment, education and training including other community-based provision, and through accommodation-based support such as hostels and women's refuges.

Mental health services

Support to people in recovery is provided through targeted counselling and support services to the Black, Asian and Minority Ethnic (BAME) communities, including through trauma-based support for first generation migrants and asylum seekers in Hounslow, and the Tamil community in Hillingdon, through a user-led resource centre in Hounslow, a specialist Employment, Training and Education (ETE) project for BAMEs, and an out of hospital floating support service in Ealing. A peer led mental health service in Ealing (STEPS) provides signposting within the community and space for people with lived experience to promote wellbeing, and specific support for people with serious mental illness provided to help them access physical health checks in

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Ealing. Covid-19 related support continued as part of EACH led consortium, and step down support in Brent, Harrow, Hillingdon helped people to re-establish themselves in the community.

Services for women

EACH's women-only services have continued to be provided within a holistic approach to address their multiple and interconnected issues relating to mental health, substance misuse and domestic violence and abuse. Services include a specialist domestic violence counselling and recovery support service for victims and survivors, a specialist BAME IDVA (Independent Domestic Violence Advisor) in Hounslow, and for women with multiple needs and women-only support groups. Support is provided to women within short-term accommodation, helping them to deal with the impact of domestic abuse and develop move on strategies. A women and families floating support service in Brent provides specific support to women in the community impacted by abuse and violence.

Services for young people and families

For young people from the age of 11 years a range of interventions are provided. These include motivational support, cognitive behaviour therapy (CBT), counselling, advice and information on harm reduction and the associated risks of substance misuse and gang involvement, as well as group-based activities and workshops on anger management, offending behaviour, and knife and gun crime. Accelerated support is provided as part of a wider team, co-located in Brent Council, to meet the needs of young people experiencing a mental health crisis.

Support is provided to parents to develop more positive relationships with their children as well as their own resilience. Activities are delivered as part of Brent Council's children and family's provision, as well as within the wider community and in collaboration with other young people's services and professionals.

Crisis prevention support and resettlement

Resettlement support is provided to women as part of a wider partnership (Project Casa) and within a domestic abuse aftercare project funded through the DASA (GLA) programme.

Counselling trainees

Placements are provided and supervised to enable trainees to gain on the job experience as part of their training; this provides them with the opportunity to work within a counselling organisation and work with vulnerable people in real life situations.

Structure, governance and management

Board of Trustees (Directors)

The Board of Trustees currently comprises of 7 members, who give their time voluntarily and are responsible for the governance, performance monitoring and strategic direction of the organisation. The Board meets 6 times a year to review and monitor the work. The Trustees are members of EACH. Board members come from diverse professional backgrounds and have expertise at a senior level in relevant areas such as financial management and accountancy, business strategy and organisational development, health and social care, clinical governance, housing and communications. If there have been any changes in trustees since the end of the year, these should also be reflected in the list presented.

The day to day running of the charity rests with the Chief Executive who is supported by members of the Executive Management Team. Responsibility to review the management accounts and annual accounts and resources of the organisation is delegated to the Finance and Resource Subcommittee which reports to the Board. There are three additional sub-committees covering Quality Governance, Policy & HR and a Service User sub-committee.

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The Trustees who served during the year and up to the date of signing of the accounts were:

Stephen Eckles	Chair
Dr Zenobia Nadirshaw (MBE)	Vice Chair
Shaheen Dar	Treasurer
Dr Oluwaseun Adebambo	Trustee
Renoop Purewal	Trustee
Ricardo Scipio	Trustee
Rosie Buckley	Trustee

Recruitment and Appointment of the Board of Trustees

The Trustees are also Directors of the Charity for the purposes of company law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the Trustees are elected to serve for a period of three years after which they must stand down and have the option of being re-elected at the Annual General Meeting. They receive no benefits from the charity.

Due to the nature of work that the organisation is involved in and the communities that it serves, the Board seeks to ensure that the experiences and needs of its service users are appropriately reflected through the diversity, experience and skills of its board members.

The organisation operates an open recruitment process advertising in the Guardian newspaper and on recruitment platforms, such as Indeed, Charity People, as well as through its social media channels. Prospective candidates are asked to provide their CV and a letter expressing interest. An information pack outlining the organisation's Strategic Plan, roles and responsibilities of board members and a copy of the annual report is provided to ensure full understanding of the organisation's work. An interview panel comprising of three board members including the Chairperson selects prospective candidates. They are invited to attend a full board meeting as an observer before they make a commitment.

Changes to the Board of Trustees

None to record.

Induction and Training of Trustees

Board members are inducted and familiarised with the aims and objectives of the Charity through a comprehensive induction which covers the following areas:

- Role and responsibilities of Trustees.
- Operational framework for the Charity including the Memorandum and Articles.
- Risk Management.
- The current financial position of the Charity as set out in the latest published accounts.
- Future plans and objectives as set out in the 3-year Strategic Plan.

In addition, members participate in open days, project launches and training events covering a number of topics related to EACH's work and its operational functions. Along with the Senior Leadership Team (SLT), Board members meet once a year for a separate strategic planning and review day.

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Evaluation and performance monitoring

Trustees are responsible for ensuring that EACH meets its overall strategic aims and objectives as set out in the three-year Strategic Plan; reviewing annual performance and effectiveness; assessing, reviewing and monitoring risk, ensuring quality standards and meeting requirements of Company Law, Charities Commission regulations and other legal obligations.

There are four sub-committees – Finance and Resource, Quality Governance, Policy & HR and a Service User sub-committee. The Finance and Resource sub-committee sets and reviews the annual budget, reviews monthly management accounts, oversees risk management issues, allocates and oversees resources and meets all financial requirements as per the financial policy and procedures. The Quality Governance sub-committee reviews quality standards to ensure compliance with best practice, clinical governance, health and safety, and oversees regular audits. The Policy and HR sub-committee is responsible for reviewing policies and procedures, work force development, and staffing. The Service User sub-committee was reviewed and closer work with EACH's peer-led projects initiated to attract service user involvement and representation within governance structures. All committees make recommendations to the board and implement work plans as delegated by the Board.

Senior Management Team

The Senior Leadership Team (SLT) comprise the Chief Executive, Deputy Chief Executive and Finance & Resources Director. The SLT are responsible for delivering the three-year Strategic Plan and priorities which underpin and inform the key operational activities of EACH. The Operational Management Team (OMT) consists of the Operations Manager, Services Managers, Senior Counsellor and Project Manager/Co-ordinators, meeting bi-monthly to ensure the effective delivery and provision of all services as per the requirements of funders and commissioners. The Strategic Plan is reviewed annually by the Trustees and the Senior Management Team.

The charity operates from the head office in Ealing and three other branches in Harrow, Brent, and Hounslow and additionally through satellite provision.

Staff

EACH has a diverse workforce employing 50.60 full time equivalent staff members, with a range of experience, knowledge and skills. The organisation is committed to ensuring that staff have the opportunity to develop their skills and competencies through training, peer support and access to other learning opportunities such as through attending conferences, workshops and participating in forums in their areas of work.

The charity is grateful to its staff for their hard work and commitment towards the excellent service that was provided over the year during challenging circumstances posed by the coronavirus pandemic.

Volunteers

The organisation supported 42 volunteers. Volunteers contributed 5,040 hours to the charity over the last year through counselling and peer support. Volunteers' contribution is equivalent of £62,199 to the charity based on £12.05/hour counselling hours and £11.05/hour for admin, key working and peer supports.

The charity would also like to extend special thanks to all volunteers who have contributed significantly throughout the year.

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Key Management Personnel

1. Lakhvir Randhawa – Chief Executive
2. Amy Glover – Deputy Chief Executive (secondment cover May 2022- June 2022, post vacant for remainder of year).
3. Clarissa Stoneham -Deputy Chief Executive (on Secondment with Lloyds Foundation till 31st December 2023).
4. Femi Adebajo - Finance & Resources Director

Objectives and activities

Our charity's purposes as set out in the objects contained in the company's memorandum of association are to:

- Relieve mental or physical stress, or illness from alcohol related or other problems of individuals and their families, in particular those from ethnic minorities, through the provision of education, advice and counselling

Our aim which is carried out for the public benefit is:

- To be the leader in the development and provision of inclusive services that empower and meet the needs of individuals and families from diverse communities affected by drugs and alcohol misuse, mental health and domestic violence concerns.

Public Benefit

The trustees confirm they have referred to the Charity Commission guidance on public benefit.

Our activities deliver public benefits by:

- Providing quality and effective treatment to enhance positive outcomes for service users
- Developing services targeting socially excluded groups, particularly BAME (Black, Asian, Minority and Ethnic) communities, young people and women
- Promoting and highlighting best practice
- Empowering service users to realise their potential and maximise the opportunities available to them to do so
- Developing a skilled and competent workforce

Ensuring a robust organisation able to grow and change to meet the challenges of the future.

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Criteria for measuring success

The following are the criteria used by the charity to measure success of projects or any activity engaged in during the year:

1. The Key performance indicators (KPIs')-
 - KPIs established at the commencement of the project between the funder and EACH (quantity, quality, scope, time frame and safety standards etc).
 - Data monitoring system deployed to gather quantitative and qualitative data that can be used for continuous improvements and future funding applications.

2. Acceptability and satisfaction –
 - Clients' satisfaction measured through service users' consultations and feedback. The feedback gathered can be used to help shape future policy shifts or influence securing future funding for the same or related projects.
 - Staff satisfaction and good team working measured from responses from staff during appraisals and management supervisions.
 - Implication of the project on EACH's reputation.

3. Sustainability – Assessed based on ability to deliver within set budgets.

4. Organisational objectives –
 - Alignment of the project with the charity's business plan and values.
 - How the project can reaffirm EACH's unique selling point (USP).

Risk Identification

Risk Management is conducted at a strategic and operational level. The Board reviews EACH's Risk Management document annually to identify, prevent or reduce the impact and likelihood of identified risks as reported by the Finance and Resource sub-committee. Where risks have been identified, contingency plans are in place to mitigate them. "The Risk Management document", which incorporates the key areas that have to be addressed which includes organisational risks (dealing with vulnerable clients), financial risks (contracts, economic climate, organisational sustainability, commissioning and funding changes), employer's risks (health and safety for staff, service users and the public), meeting legal and other statutory requirements; reputational risks (complaints, organisational effectiveness, service delivery).

The organisation adheres to the NICE (National Institute for Health and Care Excellence) Clinical guidelines which provide a robust framework to meet clinical standards as the basis of our work. The continuing review of policies and operating procedures, implementation of the Drugs and Alcohol National Occupational Standards (DANOS), adoption of the QuADS (Quality Assurance for Drugs and Alcohol) and the QAF (Quality Assurance Framework), British Association for Counselling and Psychotherapy (BACP) requirements ensure a consistent quality of delivery for all operational aspects of the charity.

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Achievements and Performance in 2022 – 2023

Service Users Engaged in EACH's Counselling and Support Services

During the year EACH supported a total of 1,729 service users. 1,534 referrals were received, with 1,129 assessments of need undertaken. There were 1,010 new clients, representing 58% of the total seen.

63% of clients in our services were female, with males comprising 34% (the remaining 3% were either other or chose not to say) – 1,086 women were seen in both our specialist services (domestic abuse) and generic provision and 595 males seen primarily in our housing related support (floating support), mental health and young offenders services.

74% compared to 72% the previous year were from BAME (Black, Asian and Minority Ethnic) communities, reflecting the organisation's reach and USP. The proportion of people of mixed heritage represented 10% of our BAME clients, whilst Black Caribbean represented 12%, Indian 14%, Black African 9%, and Middle Eastern 5% highlighting the wide reach of services. 3% of BAME clients were Tamil, reflecting the specialist trauma based counselling for people from the Tamil-speaking community in Hillingdon.

Within the White demographic, the majority were White British (16%), followed by White Eastern Europe (5%).

4,483 counselling sessions and 17,483 key working support sessions were delivered to service users, with 373 group-based interventions delivered, the latter accessed by 155 clients, out of whom 63 did so at our mental health drop-in (Star Centre). 11,412 outreach based support sessions were delivered to clients, primarily within our floating support services, with an additional 125 outreaches delivered within STEPs to inform, educate and engage people on mental health.

44% of clients seen were aged 30 to 49, with 13% aged 18-29, and 16% also aged between 50 and 59; young people aged under 18 were mainly supported as part of our young people's services in Brent, addressing substance misuse and mental health with 13% of all service users being seen in these. Clients aged over 60 represented 11% of the whole, with this an increase over the previous year. Clients under 30 represented over a quarter of all clients, indicating an underlying trend of younger age groups being seen in this year.

32% of all clients seen presented with domestic abuse and violence, this with our domestic abuse services for women increasing in this year. Housing need also saw 32% people present with this as the primary concern, whilst 25% did so due to mental health needs, including to develop skills and confidence to enter employment. Nearly 8% of all clients presented with either a dual diagnosis or complex needs as their primary concern.

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Drugs & Alcohol services

Life Therapies - Structured Day Programme and counselling

The abstinence-based programme and counselling delivered as part of our Social Enterprise (Life Therapies) was delivered in Ealing and Brent through a mixture of spot purchasing by local authorities, self-funding by individuals and block purchasing by other organisations. This was accessed by 16 people seeking to address their alcohol and drug issues, domestic abuse and mental health concerns.

Young people's Support

EACH's work with young people consolidated this year with 4 services supporting them on substance misuse, mental health and social exclusion; 241 referrals were received, with 221 young people aged 17 and under were supported. In addition, 96 family members were supported within the YOS work. As part of our domestic abuse counselling service (Awaaz), therapeutic support was extended to children, which supported 4 girls.

Support was co-located within local schools, provided through family/home visits and online, with activities comprising one to one individual support, including key-working and structured counselling, group work, and peer-based activities. The majority were from BAME communities (68%), and males represented 51% of all seen.

Floating support services – Substance Misuse, Mental Health, Women and Families, Ex-Offenders and Generic

The Floating Support Services (FSS) in Brent, Harrow and Ealing supported a total of 557 clients across mental health, generic, women and families, and substance misuse/ex-offender clients; this was greater than previous year with the Harrow services consolidating its work at its new base.

Services for Women

Ascent Project - pan London VAWG services

EACH has continued to deliver its specialist Violence Against Women and Girls (VAWG) services under Ascent, a project of the London VAWG consortium established in April 2013. The latter is made up of approx. 30 organisations, funded by London Councils to deliver a range of services for survivors of domestic and sexual violence. EACH delivered counselling and group work under the Advice and Counselling strand of Ascent in 8 boroughs – Brent, Hounslow, Harrow, Hillingdon, Kingston, Richmond, Merton and Wandsworth. Over the year, across the 8 boroughs, 198 women and young girls affected by sexual violence and abuse were provided with specialist counselling and support, with 1,623 counselling sessions and 2 groups delivered. 59% of all women supported were from BAME backgrounds.

Project Jasmine – complex needs service in Ealing

Funding from the Henry Smith trust supported provision of counselling and keyworking to women with multiple, inter-connected needs related to domestic abuse, mental health and substance misuse. Due to service changes and pressures, 58 women were supported through counselling, with 57% BAME women.

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Awaaz – domestic abuse counselling for BAME women

Due to extensive demand for domestic abuse counselling, Awaaz provided additional capacity to support the cultural needs of BAME women across NW London (Brent, Harrow, Ealing, Hillingdon and Hounslow). This service supported 139 women through 816 counselling sessions, providing support in various mother-tongue languages. Within this service, support for young people (aged 11+) was developed to provide specific support to meet their needs.

IDVAs – providing advocacy and crisis support

In Hounslow, the BAME IDVA supported 34 women providing one to one advocacy and emotional support to help them safeguard themselves and their children, whilst in Brent, within specialist short term housing units, 26 women were supported to ensure they had the means to move forward within 3 months into safe housing.

CASA – resettlement support

Working as part of Pan-London Project CASA, 14 women were supported to resettle in various boroughs across London, helping the women to manage their tenancies, access financial support, develop local links and the confidence to move forward with their lives independently.

Mental Health services

Tamil mental health project – Hillingdon

EACH provided a specialist mental health counselling service to the Tamil Community in Hillingdon. Support was provided in mother tongue to help 15 people recover from the emotional and physical impact of the conflict in Sri Lanka (PTSD), domestic violence and alcohol. The service was impacted by lack of satellite provision (primarily within GP surgeries) due to ongoing impact of Covid-19, whereby access to primary care settings has become an ongoing issue.

Mental Health – Project 10 @ Star Centre, Hounslow

The mental health service (Project no 10 @ the Star Centre) has continued to operate during this period, recognising need for interaction and support ; it assisted 103 service users through drop in sessions, 64% being male and 39% from BAME backgrounds. The service provides a 'safe space' for service users who are in contact with statutory services to help reablement through social activities, e.g. gardening, as well as enable people to come together and access support and have a hot meal, including over Christmas and New Year. This year saw additional groups, including on IT/digital inclusion and for women introduced successfully.

STEPS- Peer led Mental Health Awareness and Signposting

Funded by L.B Ealing, STEPS delivered 12 outreach sessions to various locations across the borough interacting with 125 people, through involvement of 6 peers , helping people to address social isolation, develop self-care and identify appropriate services for themselves.

Employment, Training and Education – North-West London

IPS Works continued to do well as part of a partnership with Twining Enterprises; it operated across NW London, primarily on an outreach basis, to access and engage members of the BAME community with a mental health issue and who are seeking or thinking about taking up employment. It received 134 referrals, all of

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whom were assessed for suitability for the programme; there were 137 clients supported to develop motivation and move into more structured employment related activities, such as job clubs.

2022-23 AT A GLANCE

This year, EACH launched its new centre (Honeybun) in Harrow at its 31st AGM held at the premises. EACH has a long-standing presence in the borough and this enables EACH to bring its Harrow based services together under one roof with the intention to develop more services for the local community.

This year also saw EACH in Ealing move from its premises in Hanwell to a more central location in West Ealing, enabling staff to be located on one floor. Honeybun and Ealing, as per our other centres in Brent and Hounslow, reflect our commitment to providing accessible and community-centred services which meet local needs.

This year continued to be one in which EACH demonstrated its resilience and adaptability to adjust and respond to emerging needs and a changing environment post pandemic. EACH focussed on building upon its expertise of working with marginalised groups on mental health, substance misuse, and domestic violence, which coupled with its long-standing presence in NW London, provided a platform to seek and obtain funding for initiatives to support people experiencing challenging circumstances of cost of living crisis coupled with ongoing impact of the pandemic. The challenge has been service delivery through multiple projects which are funded through grants, with this requiring greater co-ordination, onboarding of staff, reporting and management, and short-term funding to respond to immediate needs posed by the pandemic. In addition, service delivery has had to be managed to deliver in a blended way, providing a mix of online/phone support and face to face sessions.

New Developments

Women's Services

EACH built upon its long-standing work supporting women affected or experiencing domestic abuse to attract funding to support women and their children in various ways. Funding was obtained from the GLA as part of its Tier 2 Duty funding MHCLG to provide an aftercare counselling and recovery service for women living in safe accommodation, primarily refuges or as part of Sanctuary schemes. The Domestic Abuse Aftercare Service provided counselling and recovery based support through psycho-education and employment workshops, helping women to gain and develop confidence and self-autonomy. 109 women were supported in this year, with 58% drawn from BAME backgrounds.

Further funding from MOPAC (The Mayor's Office for Policing and Crime) enabled EACH to provide counselling to BAME women experiencing domestic abuse (Project Awaaz).

Mental Health Services

EACH built upon its mental health counselling for BAME communities and refugees in Hounslow, with a successful grant to Hounslow Council to establish **MOSAIC**. This commenced January 2023, establishing referral pathways and satellites to co-locate in areas of high need. The service will provide trauma-informed counselling to first generation migrants and refugees/asylum seekers.

A proposal to support people in Ealing with **serious mental illness** to take up physical health checks and access support to reduce social isolation was successful. The project builds upon a partnership model, to reach vulnerable people and engage them to take up primary care and community based activities.

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Partnerships

EACH continued its successful partnership with Ascent Project (pan London Violence against Women and Girls (VAWG) service) to provide counselling in 8 London boroughs, as well as with Thames Reach and Twining Enterprise. It also co-ordinated and managed the Covid-19 Engagement consortium in Ealing, extending the work to include vaccination take-up, with this coming to an end mid-year.

Quality Governance

- Internal audits have informed the work of the Quality Sub-committee to ensure that service improvements are undertaken and to provide oversight of clinical governance
- A number of key clinical and organisational policies were reviewed and adapted.
- Staff benefited from a range of internal and external trainings
- Service users have been represented on the Board, played a key role in promoting the organisation and have participated in our employee recruitment process.
- EACH retained its ISO 9001 quality management certification during the year and will endeavour to sustain the quality mark.

Summary of Impact of Covid-19 Pandemic

At the end of the year in Mid-March 2020, the Coronavirus 19 pandemic resulted in a national lockdown to contain the spread of the deadly virus and limit its impact on the NHS.

As a consequence, EACH closed its centres and moved our service delivery to remote based support through the use of mobile phones and digital technology. During this year, with the restrictions easing, and in response to needs of its service users, EACH developed a new 'normal' of working both remotely and in person at all our centres, with this requiring a variation to our health & safety procedures and operational delivery.

The impact of the pandemic on EACH's service users was considerable, and continues to be so, with the lockdowns making it difficult to provide face to face support. That many other services were not available and were slower in going back to face to face work had significant impact on the demand for our services. The reduction and often the non-availability of mental health services was particularly acute, and many service users who might have presented in crisis to A&E pre-pandemic chose to present to EACH's services, requiring considerable input from staff to stabilise and use assertive advocacy to refer on to appropriate support.

EACH incurred additional costs related to remote working, e.g. mobiles, laptops, website development and IT; EACH was able to secure funding towards these from short term, Covid-19 related funding. Due to the pandemic, a funder re-purposed its funding to core and another extended its contract by another year, thus providing stability.

EACH remained open throughout the pandemic and this year working on the principle of the need to be available and accessible to vulnerable people whilst ensuring the wellbeing of our staff. Both a higher volume of referrals and higher retention rates were experienced due to service users':

- Needs being more complex, in particular due to other services non-availability
- Safeguarding issues being higher, and accordingly need for increased management and other measures, e.g. daily welfare checks
- Increased waiting times
- Loss of employment and diminished support networks
- Cost of living crisis beginning to take hold

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As a response to the pandemic and the challenges it posed, EACH implemented the following measures to a) keep staff, service users and members of the public safe, b) sustain support to service users, current and new, and c) that the organisation can continue in operation.

- Face to face contact was initially withdrawn and moved to phone and/or digital based support; during the easing of lockdowns, staff accessed offices on a rota basis and were able to see clients in person by practising social distancing measures, e.g. by seeing them in open spaces such as parks; during this year, safety measures such as testing and flexibility to shift support onto online were sustained
- Staff were provided with the IT and means to work from home, with this regularly reviewed
- Standard Operating Procedures were revised and issued to all staff
- Risk assessments were undertaken of all staff and service users in relation to Covid-19 and vulnerabilities and these were refreshed over the course of the year
- Our refuge accommodation (19 units) was closed to new admissions, with limited on-site presence to ensure that women newly admitted were settled in and that all the residents understood the Covid - 19 safety requirements (many of the women do not have English as first language); these restrictions were eased when lockdown lifted and staff provided fuller, daily cover
- Information on Covid-19 was added to our website, including a link to information in various languages
- Contact was made with partnerships and funders to help them understand the impact of the pandemic and the need for local emergency mobilisation, as well as for us to understand their constraints
- Contact was made with partnerships and funders to help them understand the impact of the pandemic and the need for local emergency mobilisation, as well as for us to understand their constraints.

To mitigate against the impact of the pandemic on service delivery and sustain the business, EACH has responded in the following ways:

- Daily check ins with staff to support them to work remotely and pick up any issues
- Introduced regular staff wellbeing sessions and initiated consultations with staff to plan further, meaningful measures
- Updated safeguarding logs for all service users and adapted support plans according to risk assessment
- Ensured inductions, training, team meetings and supervisions continue as normal, delivered over digital platforms where required
- Held organisational wide meetings with staff to both check in, sustain connections across EACH, and to discuss and consult on any planned changes
- Managed on-site operations on our sites to ensure safety of service users more vulnerable and at risk due to the impact of Covid-19 on their physical and mental health
- Staff were allocated to work on site as part of a rota limiting number of people in the offices whilst enabling team working as part of defined bubbles
- We identified and continued to access funding, in particular continuation or targeted funding to help service users with basic essentials and to provide additional capacity and services to respond to emerging needs
- Increased capacity and developed new services to meet additional demand and needs
- Identified and reduced running costs, whilst increasing capacity of online digital channels
- Adapted service responses and the way support is delivered by a) re-purposing support to provide befriending or to deliver emergency provisions through door-stopping, and b) introducing a blended model of face-to-face/on-site support and remote based support which can be stepped up or stepped down depending on need or appropriateness
- Made premises Covid-19 safe through deep cleans, cleaning stations, a rota to limit cross over of staff and numbers on site, and by securing and distributing PPE to staff
- On-going assessment of changes in Government guidance and revising and communicating our protocols to staff to manage the risk of Covid-19 accordingly.

EACH Counselling and Support **(A COMPANY LIMITED BY GUARANTEE)**

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2023

In conclusion, EACH has sustained its services by adapting its modes of delivery and ensuring staff are able to work effectively, primarily remotely, whilst ensuring that duty of care is sustained for clients. It has also responded to new demands and needs by developing new services by drawing down funding from local authorities and trusts. EACH is in a strong position financially and operationally to respond to the uncertainties and challenges caused by the pandemic; going forward, we will be seeking to utilise our specialism and expertise of work with BAME communities and women to influence local developments and realise funding opportunities.

This year continued to be a challenging one for the organisation with the need to develop and maximise sources of income to not only mitigate against previous years' loss of funding, but also to operate and deliver services during a pandemic. EACH focussed on building upon its expertise of working with marginalised groups on mental health, substance misuse, and domestic violence, which coupled with its long-standing presence in NW London, provided a platform to seek and obtain funding for initiatives to support people through the pandemic and crisis whilst sustaining current work. The challenge has been service delivery through multiple projects which are funded through grants, with this requiring greater co-ordination, onboarding of staff, reporting and management, and short-term funding to respond to immediate needs posed by the pandemic.

EACH Counselling and Support **(A COMPANY LIMITED BY GUARANTEE)**

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

The year-end account shows an increase in the net assets of the Charity by £509,672 to £1,228,765 as at 31 March 2023 from £719,093 as at 31 March 2022 representing an increase of 70.87%. Mainly due to funding from new projects, the revenue of the charity increased by 0.83% (£17,664) to £2,132,631 in 2022/23 from £2,114,967 in 2021/22 during the financial year.

Reserves policy

The trustees of EACH have examined the Charity's requirements for reserves in light of the main risks to the organisation and have accordingly established a policy whereby unrestricted general funds of a minimum £600,000 are set aside as reserves to meet at least four month's recurrent expenditure and liabilities which is currently about £150,000. The unrestricted reserves for the charity were £1,219,836, made up of £619,836 general reserves and £600,000 designated reserves. The amount of £600,000 earmarked as designated funds for the purposes of staffing (£100,000), office improvement and new premises acquisition (£500,000).

Plans for the future

In 2023-24 EACH will:

- Continue to build both statutory and non-statutory income streams to provide key services that support service user's recovery and health and well-being
- Continue to build financial reserves to enable sustained growth
- Recruit additional, new members to the Board of Trustees and provide relevant induction and training
- Enhance our social enterprise model by incorporating it into our funding and business development plan, including through spot purchasing by statutory and non-statutory services
- Prioritise funding and development to sustain our current community engagement and counselling and support services to BAME communities, women and girls and young people affected by substance misuse, mental health and domestic violence.
- Develop our offer to young people and families
- Continue to build and sustain strategic alliances and partnerships
- Work towards implementing a competency-based framework
- Draw out learning and impact of our work, in particular through pilot projects delivered with emergency/Covid-related funding
- Focus on further service user and volunteer involvement within the organisation
- Identify new locations to deliver our work through satellites and gauge potential for new premises in Brent
- Review and develop our strategic plan to take us forward into next stage of the organisation's growth.

The Charity's trustees (who are also the directors of EACH Counselling and Support for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

EACH Counselling and Support (A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2023

Company law requires the Charity trustees to prepare accounts for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its 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 (Statement of Recommended Practice) 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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 to 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.

Disclosure of information to auditors

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

On behalf of the Board of Trustees



Stephen Eckles
Chair

Date: 16th October 2023

EACH Counselling and Support

(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF EACH COUNSELLING AND SUPPORT FOR THE YEAR ENDED 31 MARCH 2023

Opinion

We have audited the financial statements of EACH Counselling and Support (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of cash flows and the notes to the accounts, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our auditors' report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

EACH Counselling and Support

(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF EACH COUNSELLING AND SUPPORT FOR THE YEAR ENDED 31 MARCH 2023

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' Annual Report, which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees' Annual Report and from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

EACH Counselling and Support

(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF EACH COUNSELLING AND SUPPORT FOR THE YEAR ENDED 31 MARCH 2023

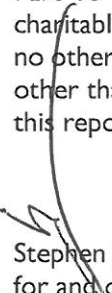
- Enquiry of management and those charged with governance about actual and potential litigation or claims and the identification of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including testing journal entries and other adjustments for appropriateness; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Professional scepticism in course of the audit and with audit sampling in material audit areas.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditors' report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Stephen Jones FCA (Senior Statutory Auditor)
for and on behalf of Myrus Smith
Chartered Accountants and Statutory Auditors
Norman House
8 Burnell Road
Sutton, Surrey
SM1 4BW

Date: 28 November 2023

EACH Counselling and Support (A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE
ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

Income	Note	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income						
Donations and legacies	3	888,678	-	418,446	1,307,124	1,247,499
Charitable Activities	4	88,924	-	732,464	821,388	867,465
Investment Income		4,119	-	-	4,119	3
Total income		<u>981,721</u>	<u>-</u>	<u>1,150,910</u>	<u>2,132,631</u>	<u>2,114,967</u>
Expenditure on: Charitable Activities:						
General advocacy and support	5	399,734	-	1,223,225	1,622,959	1,658,930
Total expenditure		<u>399,734</u>	<u>-</u>	<u>1,223,225</u>	<u>1,622,959</u>	<u>1,658,930</u>
Net Income/ (expenditure) before transfers		581,987	-	(72,315)	509,672	456,037
Transfers between funds	2	<u>(250,000)</u>	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Income/ (expenditure) for the year		331,987	250,000	(72,315)	509,672	456,037
Reconciliation of Funds:						
Total funds brought forward	16/17	287,849	350,000	81,244	719,093	263,056
Total funds carried forward	16/17	<u>£619,836</u>	<u>£600,000</u>	<u>£8,929</u>	<u>£1,228,765</u>	<u>£719,093</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.


EACH Counselling and Support
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023		2022	
		£	£	£	£
Fixed assets:					
Tangible assets	13		6,241		2,404
Current assets					
Debtors	14	386,750		410,081	
Cash at bank and in hand		<u>1,084,447</u>		<u>663,452</u>	
Total Current assets		1,471,197		1,073,533	
Liabilities:					
Creditors: Amounts falling due within one year	15	<u>(248,673)</u>		<u>(356,844)</u>	
<i>Net current assets</i>			<u>1,222,524</u>		<u>716,689</u>
Total net assets	18		<u><u>£1,228,765</u></u>		<u><u>£719,093</u></u>
The funds of the Charity:					
Restricted funds	16		8,929		81,244
Unrestricted funds					
Designated funds	17		600,000		350,000
Other unrestricted funds	17		<u>619,836</u>		<u>287,849</u>
<i>Total unrestricted funds</i>			<u>1,219,836</u>		<u>637,849</u>
Total funds	18		<u><u>£1,228,765</u></u>		<u><u>£719,093</u></u>

These accounts were approved by the Board of Trustees on 16th October 2023 and signed on its behalf by:

The financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.


Stephen Eckles
Chair


Shaheen Dar
Treasurer

The notes at pages 21 to 36 form part of these financial statements.

EACH Counselling and Support
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

	Note	Total Funds 2023 £	Total Funds 2022 £
Cash flows from operating activities:			
Net cash used in operating activities	19	425,527	241,006
Cash flows from investing activities:			
Purchase of tangible fixed assets	13	(8,651)	(1,423)
Interest received		4,119	3
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		420,995	239,586
Cash and cash equivalents at the beginning of the reporting period		<u>663,452</u>	<u>423,866</u>
Cash and cash equivalents at the end of the reporting period		<u>£1,084,447</u>	<u>£663,452</u>

The notes at pages 21 to 36 form part of these financial statements.

EACH Counselling and Support

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

I. Accounting Policies

- a) EACH Counselling and Support is a private company limited by guarantee incorporated in England and Wales. The registered office is 4th Floor, 84 Uxbridge Road, West Ealing, London, W13 8RA. In the event of the charity being wound up, the liability in respect of this guarantee is limited to £1 per member of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated:

b) Basis of preparation

The financial statements have been prepared in accordance with the Charities Act 2006, Companies Act 2006 and the requirements of: Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and United Kingdom Generally Accepted Accounting Practice.

The Charity 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.

The accounts are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these accounts are rounded to the nearest £.

c) Preparation of the accounts on a going concern basis

The COVID-19 pandemic has caused little disruption to the charity's operations to date, as the counselling and key working services have been provided using online platforms. We had to close our offices, but we continued our services with online and by telephone. Income has continued to be received from the existing multi-year contracts and new ones during the period while our staff and volunteers have worked from home and attended online meetings. Our keyworkers provide check ups on the highly vulnerable clients. The trustees consider it unlikely that the continuing effect of the pandemic will cause significant disruption. All our funders were particularly supportive during the lockdown periods. Accordingly, at the time of approving the accounts, the trustees have a reasonable expectation that the company has adequate resources to continue in operation for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts

d) Income

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

Voluntary resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Unrestricted income is deferred when this is received and relates to a period following the year end. Restricted income is deferred only when this relates wholly to a future period, as specified by the funder.

EACH Counselling and Support

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

Accounting Policies (Continued)

e) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity.

Designated funds have been allocated by the trustees to specific projects being undertaken by 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. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of attracting voluntary income and the costs of fundraising.
- Expenditure on charitable activities includes the costs of the delivery of its activities and services for its beneficiaries.
- Other expenditure represents those items not falling into any other heading.

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

Rental costs under operating leases are charged against income on a straight line basis over the term of the lease.

g) Allocation of support costs

All support costs are allocated activities based on the time spent on those by staff.

h) Tangible fixed assets

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. A full year depreciation is charged in the year of acquisition of fixed assets. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated at 3 years.

All fixed assets acquired specifically for projects under restricted funds, are written off in the year of purchase.

The policy with respect to impairment reviews of fixed assets is that these assets are inspected regularly for any impairment and any defect remedied so as to maintain the current value. In some cases a provision for impairment would be required.

i) Pensions

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

EACH Counselling and Support

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

Accounting Policies (Continued)

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered and provision for bad and doubtful debts.

Prepayments are valued at the amount prepaid net of any trade discounts due.

k) 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.

l) 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 trade discounts due.

m) Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues of FRS 102 to all its 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 with the exception of financing items which are subsequently measured at amortised cost using the effective interest method.

n) Leases

Operating lease rentals are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

2. Critical accounting estimates and judgements

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

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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees do not consider there to be any estimates or judgements that are critical to the accounts.

EACH Counselling and Support

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

3. Voluntary Income

	2023			2022		
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Grants	886,226	418,446	1,304,672	684,562	559,997	1,244,559
Gifts in Kind	2,452	-	2,452	2,940	-	2,940
	<u>£888,678</u>	<u>£418,446</u>	<u>£1,307,124</u>	<u>£687,502</u>	<u>£559,997</u>	<u>£1,247,499</u>

Grants (unrestricted):

	2023 £	2022 £
MHCLG	-	68,074
Ministry of Justice – Awaaz Project	222,731	154,660
LB Ealing Test & Trace	50,000	120,000
LB Ealing – Rough Sleepers	-	21,802
CNWL – Hospital Discharge	-	60,444
CNWL – Stepdown Project	37,475	37,475
Groundworks – Together Hounslow	-	28,080
Home Office – Refugee Asylum Seekers	6,120	91,118
Housing First	124,548	31,160
CASA Project	14,753	8,968
Wandsworth D Counselling	-	12,013
Women Refuge Centre	-	21,112
Refuge Coordinator	-	29,656
GLA -DASA	326,632	-
GLA- Refuge Counselling	38,000	-
Hounslow -MOSAIC	17,857	-
LB Ealing SMI	44,110	-
LB Hounslow Residents	4,000	-
	<u>£886,226</u>	<u>£684,562</u>

EACH Counselling and Support

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

3. Voluntary Income (continued)

Grants (restricted):	2023	2022
	£	£
Others		
London Councils (Ascent)	95,740	95,294
Henry Smith Foundation	60,000	50,000
Big Lottery/ESF BBO IPS	112,842	105,784
City Bridge Trust	-	59,600
London Borough of Brent		
NCIL	20,957	125,742
Supported Accommodation	40,000	40,000
London Borough of Hounslow		
Hounslow IDVA	58,929	50,274
Connections	-	3,325
London Borough of Ealing		
Steps MH	29,978	29,978
	<u>£418,446</u>	<u>£559,997</u>

Gifts in kind include £2,452 (2021: £2,940) for general advocacy.

4. Income from charitable activities

	Unrestricted Funds £	2023 Restricted Funds £	Total Funds £	Unrestricted Funds £	2022 Restricted Funds £	Total Funds £
Advice, Information & Counselling	-	732,464	732,464	-	862,575	862,575
Other Income	88,924	-	88,924	4,890	-	4,890
	<u>£88,924</u>	<u>£732,464</u>	<u>£821,388</u>	<u>£4,890</u>	<u>£862,575</u>	<u>£867,465</u>

EACH Counselling and Support

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

4. Income from charitable activities (continued)

Contracts (restricted income):	2023	2022
	£	£
Brent Youth Offending Service (MOPAC)	75,672	75,672
Brent Mental Health	55,296	49,692
LB Brent – Generic Floating Support	160,528	160,528
LB Brent – DV & Families Floating Support	-	92,737
LB Brent – Emotional Health Worker	46,570	41,570
LB Ealing Supporting People	186,217	186,217
LB Harrow Housing Services	157,885	157,959
LB Hounslow Mental Health User-Led	41,296	39,900
Greater London Authority – Young Londoners	-	49,971
NHS Hillingdon	9,000	8,329
	<u>£732,464</u>	<u>£862,575</u>

5. Analysis of expenditure relating to general advocacy and support

	2023	2022
	£	£
Direct costs		
Staff costs	1,288,252	1,266,747
Recruitment	14,169	13,043
Travel	1,946	533
Volunteer expenses	1,108	2,468
Partners share of contract	22,315	37,425
Training & development	30,223	26,767
Support costs		
Share of support	6 255,965	301,613
Share of governance cost	6 8,981	10,334
	<u>£1,622,959</u>	<u>£1,658,930</u>

Total expenditure was £1,622,959 (2022: £1,658,930) of which £399,734 was unrestricted (2022 : £308,658) and £1,223,225 was restricted (2022 : £1,350,272).

EACH Counselling and Support

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

6 Analysis of support costs and governance costs

	Support Costs 2023 £	Governance 2023 £	Total 2023 £	Support Costs 2022 £	Governance 2022 £	Total 2022 £
Premises	138,124	-	138,124	211,062	-	211,062
Communications	46,370	-	46,370	31,732	-	31,732
General Office & Finance Staff	57,408	-	57,408	46,714	-	46,714
Legal & Professional	8,023	-	8,023	7,623	-	7,623
Depreciation	4,814	-	4,814	3,370	-	3,370
Bank Charges	1,226	-	1,226	1,112	-	1,112
Audit Fees	-	4,200	4,200	-	4,200	4,200
Board Meetings	-	-	-	-	-	-
Annual report/ AGM	-	4,781	4,781	-	6,134	6,134
	-	-	-	-	-	-
	<u>£255,965</u>	<u>£8,981</u>	<u>£264,946</u>	<u>£301,613</u>	<u>£10,334</u>	<u>£311,947</u>

7 Net Income/(expenditure) for the year

This is stated after charging:	2023	2022
Depreciation	£4,814	£3,370
Auditor's remuneration	£4,200	£4,200
Operating lease rentals	£Nil	£Nil

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2023 £	2022 £
Wages and Salaries	1,126,796	1,107,094
Social Security Costs	102,486	92,975
Seasonal Fees	14,407	19,468
Pension	44,563	43,385
	<u>£1,288,252</u>	<u>£1,262,922</u>

The key management personnel of the Charity comprise the Chief Executive, Deputy Chief Executive and Finance & Resources Director. One employee earned in excess of £60,000 (2022 : One). Remuneration of key management personnel was £203,565 (2022 : £180,544).

Under FRS 102, employee benefits include gross salary, employer's national insurance, employer's pension contributions and benefits in kind.

EACH Counselling and Support

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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

9 Staff Numbers

The average monthly head count was 58 staff (2022: 54) and the average monthly number of full time equivalent employees (including casual and part time staff) during the year was as follows:

	2023 Number	2022 Number
Charitable activities	41.4	41.8
Support	9.2	8.4
	<u>50.6</u>	<u>50.2</u>

10 Pension and other post-retirement benefit commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund.

	2023	2022
Contributions payable by the company for the year	<u>£44,563</u>	<u>£43,385</u>

The expense has been allocated to unrestricted expenditure on the same basis as wages and salaries.

11 Related party transactions

None of the trustees (or any persons connected with them) received any remuneration during the year, (2022: nil). No Trustees were reimbursed expenses in the year, (2022: nil). There were no other related party transactions in the year.

12 Corporation tax

As a charity, EACH Counselling and Support is exempt from UK tax on income and gains to the extent that these are applied to its charitable objects. No UK tax charges have arisen in the Charity, during the year or the previous year.

EACH Counselling and Support

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

13 Tangible fixed assets

	Office Equipment £
Cost:	
As at 1 April 2022	25,796
Additions	8,651
	<hr/>
As at 31 March 2023	34,447
	<hr/>
Depreciation:	
As at 1 April 2022	23,392
Charge for year	4,814
	<hr/>
As at 31 March 2023	28,206
	<hr/>
Net book value	
As at 31 March 2023	£6,241
	<hr/> <hr/>
As at 31 March 2022	£2,404
	<hr/> <hr/>

All assets are used for charitable purposes.

14 Debtors

	2023 £	2022 £
Trade debtors	330,817	371,540
Other debtors	3,738	3,747
Prepayments and accrued income	52,195	34,794
	<hr/>	<hr/>
	£386,750	£410,081
	<hr/> <hr/>	<hr/> <hr/>

EACH Counselling and Support

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	90,285	33,060
Taxation and Social Security	24,639	23,119
Accruals and deferred income	133,749	300,665
	<u>£248,673</u>	<u>£356,844</u>
	2023	2022
	£	£
Deferred income brought forward	148,865	134,663
Released in the year	(148,865)	(134,663)
Deferred in the year:		
- LB Hounslow – IDVA	24,404	33,333
- LB Brent – Mental Health	48,000	-
- LB Hounslow – Mosaic	7,143	-
LB Brent – Floating Support	-	3,563
Henry Smith Foundation	10,000	10,000
Brent YOT – Sub. Misuse Workers	-	37,836
NCIL	-	20,957
CNWL - Stepdown	-	31,475
Ealing Council Floating Support	11,079	11,701
	<u>£100,626</u>	<u>£148,865</u>

Deferred income represents grant income received in advance.

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NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

16 Analysis of movements in restricted funds

	Balance as at 31 March 2022 £	Incoming resources £	Resources expended £	Balance as at 31 March 2023 £
LB Brent YOS (MOPAC) (a)	-	75,672	75,672	
London Councils (Ascent) (b)	-	95,740	95,740	-
LB Hounslow MH User-Led (c)	-	41,296	41,296	-
LB Hounslow IDVA (d)	-	58,929	50,000	8,929
LB Harrow Housing Related Serv. (e)	701	157,885	158,586	-
NHS Hillingdon Tamil (f)	-	9,000	9,000	-
LB Ealing Generic FSS (g)	-	186,217	186,217	-
Henry Smith Foundation (h)	-	60,000	60,000	-
LB Brent Floating Support (i)	25,298	160,528	185,826	-
Big Lottery/ESF – BBO IPS (j)	-	112,842	112,842	-
LB Ealing Voluntary Section MH (k)	-	29,978	29,978	-
LB Brent Mental Health (l)	20,324	55,296	75,620	-
Brent Complex Needs (m)	4,481	40,000	44,481	-
LB Brent Emotional Wrk (n)	30,440	46,570	77,010	-
LB Brent to NCIL	-	20,957	20,957	-
	<u>£81,244</u>	<u>£1,150,910</u>	<u>£1,223,225</u>	<u>£8,929</u>

EACH Counselling and Support

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

16 Analysis of movements in restricted funds

Comparative information for the previous financial year is as follows:

	Balance as at 31 March 2021 £	Incoming resources £	Resources expended £	Balance as at 31 March 2022 £
LB Brent YOS (MOPAC) (a)	-			
City Bridge Trust (b)	-	59,600	59,600	-
London Councils (Ascent) (c)	-	95,294	95,294	-
LB Hounslow MH User-Led (d)	-	39,900	39,900	-
LB Hounslow IDVA (e)	-	50,274	50,274	-
LB Harrow Housing Related Serv. (f)	-	157,959	157,258	701
NHS Hillingdon Tamil (g)	-	8,329	8,329	-
LB Ealing Generic FSS (h)	-	186,217	186,217	-
Henry Smith Foundation (i)	-	50,000	50,000	-
LB Brent Floating Support (j)	-	160,528	135,230	25,298
LB Brent – DV & Families FFS (k)	-	92,737	92,737	-
LB Hillingdon (l)	-			
Big Lottery/ESF – BBO IPS (m)	-	105,784	105,784	-
Greater London Authority	8,944	49,971	58,915	-
LB Ealing Voluntary Section MH (o)	-			
LB Brent Mental Health (p)	-	49,692	29,368	20,324
LB Hounslow Connection Grants (q)	-			
Brent Complex Needs (r)	-	40,000	35,519	4,481
LB Brent Emotional Wrk (s)	-	41,570	11,130	30,440
LB Brent to CIL	-	125,742	125,742	-
LB Harrow - Connections	-	3,325	3,325	-
LB Ealing – Steps MH	-	29,978	29,978	-
Brent Youth Offending	-	75,672	75,672	-
	<u>£8,944</u>	<u>£1,422,572</u>	<u>£1,350,272</u>	<u>£81,244</u>

EACH Counselling and Support

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NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

16. Analysis of movements in restricted funds (Continued)

All the above restricted funds were utilised for the purposes for which they were intended as follows:

- a) To provide counselling and support to young offenders within the criminal justice system.
- b) To provide Mental Health counselling and group support for BME communities in Brent
- c) To deliver the Ascent Project as one of the partners of VAWG Consortium providing counselling and support groups for women and girls, experiencing domestic and sexual violence and abuse in eight outer London Boroughs of Hounslow, Harrow, Hillingdon, Brent, Merton, Wandsworth, Kingston and Richmond Upon Thames funded by the London Council
- d) To provide User-led Mental Health Services for mental health service users in the London Borough of Hounslow
- e) To provide BAME Domestic Abuse Specialist Advocacy to residents of London Borough of Hounslow
- f) To provide Housing Related Support and Preventative Support Services generic (lot 2) and Supported Housing for offenders, ex-offenders and individuals with drug and alcohol misuse and dependency issues (lot 3) in LB Harrow
- g) To provide counselling and support to the Tamil community affected by mental health issues in Hillingdon
- h) Provision of generic, mental health and substance misuse/offender floating support services in the London Borough of Ealing
- i) To provide group support and counselling for women with complex needs who reside in the London borough of Ealing
- j) Provision of generic floating support services in the London Borough of Brent in partnership with Thames Reach Charity
- m) Providing support to people in 9 North West London boroughs with common mental health issues within the BME communities to build their motivation and capabilities to enter employment in partnership with Twining Enterprise
- o) To provide a peer-led mental health signposting and awareness service, STEPS to residents of London Borough of Ealing.
- p) To offer psycho-education and CBT to young people to de-escalate a crisis as part of the Accelerated Support Team based within Brent Council
- r) To provide support to women with complex needs in the London Borough of Brent fleeing domestic abuse and living in short-term accommodation, to enable them to move on successfully through intensive case work
- s) To provide support to young people aged 11-17 in London Borough of Brent on their mental health through targeted mental health assessment and therapeutic support
- v) To provide CPR (Coordinated Personalised Response) to address emerging, existing and escalating issues of DV as relates to safety/safeguarding for 75 women as part of Covid-19 response funding of London Community Fund
- w) To provide staffing and management capacity to sustain consistent and quality support to the women and their children at EACH's refuges are within LB Brent as part of MHCLG Covid-19 response
- x) To Develop capability including staffing, IT infrastructure to support women survivors in different ways as part of COVID-19 Extraordinary Ministry of Justice Funding for Domestic and Sexual Violence and Abuse Support Services

EACH Counselling and Support

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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

17 Analysis of movement in Unrestricted Funds

	Balance as at 31 March 2022 £	Incoming Resources £	Resources expended £	Transfers £	Funds as at 31 March 2023 £
Other Unrestricted Funds	<u>287,849</u>	<u>981,721</u>	<u>399,734</u>	<u>(250,000)</u>	<u>619,836</u>
Designated Funds					
Staffing contingency	100,000	-	-	-	100,000
Office improvements and relocation costs	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>500,000</u>
Total Designated Funds	<u>£350,000</u>	<u>£Nil</u>	<u>£Nil</u>	<u>£250,000</u>	<u>£600,000</u>

The designated funds, which are to be utilised within 3 years, have been set aside as follows:

Staffing Contingency

The staffing contingency fund represents the potential cost of providing locum cover in the case of maternity or long-term sick leave.

Office Improvements

This fund represents the potential cost of relocation and/or refurbishment of our existing offices and associated capital expenditure.

EACH Counselling and Support

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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

18 Analysis of net assets between funds

Funds as at 31 March 2023 were represented by :	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	6,241	-	-	6,241
Current assets	862,268	600,000	8,929	1,471,197
Current liabilities	(248,673)	-	-	(248,673)
	<u>£619,836</u>	<u>£600,000</u>	<u>£8,929</u>	<u>£1,228,765</u>

Comparative information for the previous financial year is as follows:

Funds as at 31 March 2022 were represented by :	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	2,404	-	-	2,404
Current assets	642,289	350,000	81,244	1,073,533
Current liabilities	(356,844)	-	-	(356,844)
	<u>£287,849</u>	<u>£350,000</u>	<u>£81,244</u>	<u>£719,093</u>

19 Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net movement in funds	509,672	456,037
Add back depreciation charge	4,814	3,370
Decrease/(increase) in debtors	23,331	(320,348)
(Decrease)/increase in creditors	(108,171)	101,950
Interest received	(4,119)	(3)
Net cash used in operating activities	<u>£425,527</u>	<u>£241,006</u>

20 Commitments under operating leases

	2023 £	2022 £
Within one year - property	2,000	2,000
Between two and five years - property	322,229	131,276
	<u>£324,229</u>	<u>£133,276</u>

EACH Counselling and Support

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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

21. SECTION 37 STATEMENT: LONDON COUNCILS GRANT

Under the terms of our grant from London Councils and Section 37 of The Local Government and Housing Act 1989 we are required to present the following information:

Grant-aid of £95,740 received in 2022-2023 (£95,294 received in 2021-2022) from the London Councils Grants to deliver the Ascent Project as one of the partners of VAWG Consortium providing counselling and group work for women and girls, experiencing domestic violence and abuse in eight outer London boroughs of Hounslow, Harrow, Hillingdon, Brent, Merton, Wandsworth, Kingston and Richmond upon Thames.

	2022		2023	
	Grants (£)	Spent (£)	Grants (£)	Spent (£)
Salary Costs	84,178	84,178	83,732	83,732
Training/Group (including Volunteers)	2,914	2,914	2,914	2,914
Running Costs	8,648	8,648	8,648	8,648
Total	<u>£95,740</u>	<u>£95,740</u>	<u>£95,294</u>	<u>£95,294</u>

22. Analysis of changes in net (debt)/funds

The charity had no debt during the year.