

HEALTH EQUALITY AND RIGHTS ORGANISATION

England & Wales · Charity number 1076854

Details

Other names	GAY MEN FIGHTING AIDS, GMFA, LGBT HERO
Status	Registered
Legal form	Charitable company
Company number	02702133
Registered	1999-08-02
Register	View on the Charity Commission register

Contact

Address	Unit 65B The Link 49 Effra Road London SW2 1BZ
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Website	http://www.lgbthero.org.uk

Activities

Objects: (A) TO PROTECT AND PRESERVE PUBLIC HEALTH IN PARTICULAR AMONGST THE GAY MALE, LESBIAN, BISEXUAL AND TRANSGENDER POPULATION OF THE UNITED KINGDOM. (B) TO ADVANCE PUBLIC EDUCATION IN THE SUBJECTS AFFECTING THE HEALTH OF THE GAY MALE, LESBIAN, BISEXUAL AND TRANSGENDER POPULATION INCLUDING THE CAUSES, SYMPTOMS, TREATMENT AND PREVENTION OF ILLNESS IN PARTICULAR THROUGH THE PROMOTION OF RESEARCH AND THE DISSEMINATION OF THE USEFUL RESULTS OF RESEARCH.

Activities: HERO provides LGBTQ people with accurate and credible information so they can build skills that enable them to make informed choices about their health and well-being. HERO encourages LGBTQ people to create social change in our communities by providing a platform where LGBTQ people are heard and valued.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** GREATER LONDON
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£168,568	£314,083	-	-
2024-03-31	£329,403	£302,696	-	-
2023-03-31	£430,158	£239,891	-	-
2022-03-31	£230,312	£282,539	-	-
2021-03-31	£212,344	£243,718	-	-

Trustees

Name	Role	Appointed
Ian Richard Watters		2020-01-14
Jonathan Haworth		2023-09-13
Mark Edward Lewis		2023-09-19
Matthew Pomeroy		2026-03-25
Michael Harvey		2022-06-22
Roland Thomas Brunner		2018-11-13
Slawomir Kosecki		2026-03-25
Taofique Folarin		2026-03-25
Timothy James O'Rahilly		2019-02-12

Accounts

Charity registration number 1076854

Company registration number 02702133 (England and Wales)

HEALTH EQUALITY AND RIGHTS ORGANISATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

HEALTH EQUALITY AND RIGHTS ORGANISATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Alan Palmer – Chair Timothy James O’Rahilly – Vice Chair Roland Thomas Brunner - Treasurer Ian Richard Watters Michael Harvey Dr Rory McGill (Resigned on 08 September 2025) Shamal Waraich Mark Edward Lewis Jonathan Haworth Denis James Robinson (Appointed on 11 December 2024) Michael Jon Rudd (Appointed on 11 December 2024; Resigned on 01 July 2025)
Charity number	1076854
Company number	02702133
Senior Management Team	Ian Howley – Chief Executive Officer
Registered office	The Link, Unit 65B 49 Effra Road London England SW2 1BZ
Independent examiner	Samir Shah FCA, ATII Ramon Lee Ltd Chartered Accountants 93 Tabernacle Street London EC2A 4BA
Bankers	National Westminster Bank plc 332 High Holborn London WC1V 7PS
Website	http://www.lgbthero.org.uk

HEALTH EQUALITY AND RIGHTS ORGANISATION

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HEALTH EQUALITY AND RIGHTS ORGANISATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011, the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

About Health Equality and Rights Organisation (LGBT HERO)

LGBT HERO is the national health and wellbeing charity dedicated to uplifting and supporting LGBTQ+ people. Every month we support over 100,000 people with trusted information, advice, and various forms of support to keep our community happy and healthy while campaigning to tackle the health and social inequalities our communities face.

We cover topics such as: Mental health, Sexual health, Living with HIV, Coming out, Gender and sexuality, Hate Crime and discrimination, Alcohol and drugs, LGBTQ+ rights, Sexual Abuse and consent. And much more

LGBT HERO is all about making life better for LGBTQ+ people by:

- **Information:** Sharing reliable, easy-to-understand info on everything from mental health to sexual health, coming out, gender and sexuality, hate crime, discrimination and more. Up to 100,000 people visit our website every month.
- **Information and Support:** Providing information and support via our group HangOuts, and peer-support to help with mental health, suicide prevention, living with HIV, coming out, gender and sexuality and fighting discrimination along with helping to tackle isolation, loneliness and helping to connect our communities. Our peer-support forums are used by over 30,000 people a month. We directly support over 1000 people a year with our peer-support groups and signpost over 250,000 people to mental and sexual wellbeing services each year.
- **Training:** Running educational programmes and workshops to spread awareness and knowledge about LGBTQ+ issues. We've helped to educate over 20,000 people since 1992.
- **Campaigning:** Leading the charge on important issues, tackling health and social inequalities, and breaking down stigmas to promote LGBTQ+ rights. Our campaigns are viewed by over three million people a year.

LGBT HERO is here because LGBTQ+ people often face unfair challenges that can lead to poor health and tough lives. We aim to level the playing field, giving everyone the knowledge and support they need to live their best life. Our goal is a world where being LGBTQ+ doesn't mean you have to deal with extra struggles just to be happy and healthy.

History

LGBT HERO began its journey as GMFA (originally Gay Men Fighting AIDS) in 1992. GMFA was formed by a group of gay men who felt that there was not enough HIV prevention work being specifically targeted at gay men. GMFA quickly earned a reputation for delivering frank, honest and often sexy campaigns for gay men.

From the beginning, we used a model of community mobilisation and peer education. Rather than just producing health promotion aimed at gay men, we wanted gay men to play a central role in the development, design and delivery of interventions. This resulted in interventions that spoke to gay men from the perspective of gay men, avoiding the paternalistic approach of some other public health interventions.

In 2011 the charity created a parent organisation known as 'Health Equality and Rights organisation later known as LGBT HERO. As of 2022, LGBT HERO is the main portal for all of the charity's health promotion work with some minor work delivered through the GMFA channels.

Many things about LGBT HERO have changed but recruiting and retaining members of our target groups and keeping them at the heart of our organisation and our work has not. Each year up to 100 people actively volunteer for us, and our methods of developing projects and our policies are built around being a truly volunteer-led organisation.

HEALTH EQUALITY AND RIGHTS ORGANISATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities

The objectives of the charity as set out in the Memorandum and Articles of Association are:

- To protect and preserve public health in particular amongst the gay male, lesbian, bisexual and transgender population of the United Kingdom.
- To advance public education in the subjects affecting the health of the gay male, lesbian, bisexual and transgender population including the causes, symptoms, treatment and prevention of illness, in particular through the promotion of research and the dissemination of the useful results of research.

LGBT HERO mission:

The mission of LGBT HERO is to improve the health, enhance the well-being, and champion the rights of LGBTQ+ people. HERO recognises LGBTQ+ people as lesbian, gay, bisexual, transgender, queer, questioning, intersex, asexual and any other person who self-identifies within the LGBTQ+ umbrella.

LGBT HERO provides LGBTQ+ people with accurate and credible information so they can build skills that enable them to make informed choices about their health and well-being. LGBT HERO encourages LGBTQ+ people to create social change in our communities by providing a platform where LGBTQ+ people are heard and valued. LGBT HERO's mission is a guiding principle governing all of our work.

LGBT HERO vision:

LGBT HERO wants to see a world where LGBTQ+ people have the same opportunities in life as all other people and are not disadvantaged by health or social inequalities because of their sexuality or identity.

LGBT HERO values:

- All people, regardless of age, race, nationality, religion, disability, gender identity or sexuality, should have equal opportunities in life.
- All people regardless of their sexuality and gender identity are entitled to equal rights and respect.
- The needs of LGBTQ+ people should be considered in all aspects of their health, wellbeing, and life.
- Our work will address identified health inequalities within LGBTQ+ communities and advocate for full acceptance of and equal rights for LGBTQ+ people.
- Health promotion is done best when LGBTQ+ community members collectively contribute to its development and delivery, it is underpinned by evidence, and it can demonstrate its positive impact.

LGBT HERO's goals:

- Ensure LGBTQ+ people have access to information and support to enable them to make the best health choices for themselves.
- Decrease the number of LGBTQ+ people who experience mental health issues.
- Decrease the number of LGBTQ+ people who die by suicide.
- Improve LGBTQ+ people's sexual health, including eradicating new HIV infections.
- End HIV-related stigma.
- Increase representation of LGBTQ+ black, Asian and minority ethnic groups within LGBTQ+ communities.
- Support all LGBTQ+ people to live emotionally and physically healthy lives.

HEALTH EQUALITY AND RIGHTS ORGANISATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Volunteer leadership

- LGBT HERO is a volunteer-led organisation. We use 'volunteer leadership' to describe the method by which our volunteers contribute to LGBT HERO and participate in developing its interventions.
- Members of the Board of Directors are volunteers elected by the volunteers. Volunteers also steer the organisation as members of the groups who develop projects. All LGBT HERO volunteers have the right to join any group within LGBT HERO.

Volunteers

LGBT HERO believes that health promotion for LGBTQ+ people is fundamentally enhanced when community members take a central role in the development and delivery of projects. All our projects are guided by the people we serve. We aim to involve people with lived experience of the issues we address. LGBT HERO currently has over 120 volunteers with between 60-80 being regularly active.

Employees

On 31 March 2025, LGBT HERO had four full-time and two part-time members of staff. The staff team consisted of the Chief Executive Officer, The Health of Projects and Operations, one Project and Development Manager, a Fundraising Officer and two Community Support Workers. Employees are responsible for the day-to-day management of LGBT HERO and its projects.

Partnerships

LGBT HERO's work is developed in collaboration with voluntary, statutory, and research organisations.

We continue to be a partner within the National LGBT Partnership, which advises the Department of Health on issues affecting LGBTQ+ communities. LGBT HERO is also a member of the LGBT Consortium, a national body that brings together LGBTQ+ organisations. In 2024/25, we partnered with the Consortium to deliver the LGBTQ+ Votes Matter campaign, supporting communities to prepare for the introduction of Voter ID.

Our partnership with London Friend and elop, funded by the National Lottery, continues to deliver important mental health work for LGBTQ+ people. This funding has been secured until 2030. We also extended our funding from City Bridge Foundation for another three years and secured a new five year grant to tackle suicide in the community, providing much-needed stability and continuity for this area of support.

Achievements and performance

Despite financial challenges caused by the conclusion of contracts and delays in securing new income, LGBT HERO delivered a strong programme of work in 2024/25. While we have secured several long-term contracts, the organisation continues to face financial pressures. This reflects a wider challenge across the voluntary sector in the UK, where economic difficulties and reductions in local government funding have created increased demand on trusts and foundations. As a result, competition for funding is higher than ever. The Board of Trustees has been regularly updated on the financial position of the organisation and remains committed to making sound strategic decisions in response to these ongoing challenges.

Although it was a difficult financial year, the Board is very pleased with the outputs of the charity. We continued to strengthen partnerships to address health inequalities and support LGBTQ+ communities and increased our brand recognition within the community. Some of our key outputs include:

- **Digital Engagement:** We interacted with 2,685,225 people through our services, an increase of 659,542 from the previous year.
- **Health Navigation:** We signposted over 500,000 people to health and wellbeing services.
- **Peer-Support:** Our forums supported over 425,000 individuals, maintaining consistency with the previous year, and now boast over 5000 members.
- **Group Support Growth:** Our 'HangOuts' programme supported 658 people across 82 sessions, an increase of over 300 participants. Our HangOuts includes: LGBTQ+ HangOuts, Trans+ HangOuts, South Asian HangOuts and 50+ HangOuts.

HEALTH EQUALITY AND RIGHTS ORGANISATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

- **Project and Programme Reach:** We reached over three million people through various initiatives, including:
 - **'Can We Help' Mental Wellbeing Campaign:** In partnership with London Friend and Elop, this campaign reached over 1.6 million people through targeted social media efforts. Ads continue to run in prominent LGBTQ venues in London with an estimated footfall of 15,000 people a week (Up to 780,000 people a year)
 - **Don't lose your voice' Voter Engagement Campaign:** Partnering with LGBT Consortium for a second year, we reached over 600,000 people, encouraging voter participation and teaching people on how to better engage in local politics. This included outreach at National Student Pride, attended by nearly 20,000 LGBTQ+ students. The new hub is available at www.lgbthero.org.uk/lgbtq-photo-voter-id-london-elections.
 - **Lambeth Allies Programme:** The programme came to an end in March 2025 and during its 18 months run we added over 60 business to the programme and provided training to over 300 people. The reach of the programme has estimated footfall of over two million people annually in Lambeth.
 - **Sexual Assault and consent Hub:** Launched in November 2024, this hub hosted over 10 fact sheets and received over 100,000 visits, with a social reach of over 400,000 with in-venue adverts running in LGBTQ+ venues in London and Manchester. As part of this work we developed several podcasts – a new medium for LGBT HERO which proved very successful in furthering the messages of the campaign.
 - **Sexual wellbeing Programme:** As funded by Gilead we developed a new 'sex and relationships' workshop for gay and bisexual men aimed at providing a space to talk about all things sex in a modern era. The workshops also worked as a peer-support groups. We also developed new factsheets for our website. In total, over 200 men participated, and our resources were accessed by over 10,000 people.
 - **HIV Connect:** Another Gilead funded project aimed at helping GBT+ men back into care. As part of the programme, we trained over 50 men up to April 2025. The programme runs until December 2025.
 - **FS Magazine:** Continued publication with six issues per year, read by over 300,000 people.
 - **RVT Sports Day:** As part of building community engagement and increasing our fundraising, the RVT Sports Day event in Vauxhall, which is mainly managed by LGBT HERO, brought in over £10,000 in fundraising. This day remains the jewel in LGBT HERO's crown and is loved by thousands of people.
- **Overall Social Reach:** Our total social media impressions for 2024/25 reached 6.1 million, an increase of 300,000.

HEALTH EQUALITY AND RIGHTS ORGANISATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Board Achievements in 2024/25

The board held seven meetings and accomplished the following:

- Supported the restructuring of the organisation to meet modern needs.
- Modernised the Articles of Association to reflect how the charity is run for today's world.
- Reworked several policies, including updating a 'Safeguarding' policy.
- Updated and reviewed the Risk Register to reflect organisational changes.
- Supported the LGBT HERO team in fundraising efforts, including RVT Sports Day.
- Appointed new board members to maintain a strong, skilled group.
- Assisted the Chief Executive in the ongoing development of the charity and its projects.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Directors consider how planned activities will contribute to the aims and objectives they have set.

LGBT HERO is achieving public benefit through our work providing health information to members of the LGBTQ+ communities and promoting the health choices that are available to them. This year we have achieved this by improving the effectiveness of our interventions, which include a website, press and online campaigning work and peer support. Whilst these services are mainly aimed at LGBTQ+ people they can also be accessed by any member of the public.

Financial review

The Statement of Financial Activities showed a net deficit of £145,515 (2024 – net surplus of £26,707) for the year and reserves stand at £145,983 (2024 - £291,498) as on 31 March 2025. The financial position at the year revealed by the Balance Sheet shows net current assets or working capital of £144,830 (2024 – £289,589). The net book value of tangible fixed assets held, all of which are used directly for charitable purposes, amounted to £1,153 (2024 – £1,909).

In 2024-25 HERO has been awarded grants with a total value of £126,051 from National Lottery Community Fund, City Bridge Foundation, the GLA, Gilead Sciences Ltd and Big Lottery.

Currently, LGBT HERO is awaiting decisions on additional funding requests that have been submitted.

In November 2022, LGBT HERO was alerted to a two legacies part of which we received in 2022/23. In 2023/24 we received an additional sum of £32,500 from the legacy of Ian Cosh, an additional £10,000 from the legacy of Luis Arthur and a final payment of £17,563 from the Hatta Hodson Estate. In 2024/25 we revived our final payment of £4,156 from the Luis Ather legacy. We are expecting a final payment of just under £5,000 from one remaining legacy. This will be reported in next year's trustees' report.

The Directors do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period. To ensure this the board approved a cashflow in November 2025 that ensures enough income to be sustainable into mid-2027.

Reserves policy

As of 31 March 2025, LGBT HERO had unrestricted reserves of £132,381 (2024 - £177,561) which allows the charity to hold sufficient cashflow for approximately three to six months of operating costs while still delivering our core services. This level of funds is therefore held to cover the cost of our work until adequate ongoing funding is realised.

LGBT HERO's Board of Directors receives a cashflow forecast on a quarterly basis, in order to monitor the predicted level of reserves over the next 12 months and ensure that the organisation remains sustainable.

HEALTH EQUALITY AND RIGHTS ORGANISATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2025*

Principal funding sources

In 2024-25 the principal funding sources came from a mixture of trusts, foundations and local government which includes:

- The Big Lottery Community Fund
- Gilead Sciences LTD
- GLA / Grassroots London
- City Bridge Foundation
- McCarthy and Stone Foundation
- Lambeth Council
- Stop Smoking London (Tower Hamlets Council)
- London Community Foundation

Investment powers and policy

Although LGBT HERO is aware as a charity that the board of directors have the power to make financial investments. This is not something the board has explored and has no intention to within the coming years. Should the charity vastly exceed its reserve funds, the board will set up a committee to investigate whether investing is a suitable option for the charity and its long-term goals. If this were to happen, the Chair will raise it as a point of interest for exploration and members of the charity will vote on any options put forward at an AGM.

Plans for future periods

Future activities

For 2025/26 the board of directors will work with the Chief Executive to further strengthen the charities position as an LGBTQ+ organisation tackling the major health and social inequalities, this will include:

- Launch the new strategy in 2026
- Relaunch the new LGBT HERO website.
- Increase its partnerships to other councils in London, similar to the work conducted with Lambeth Council including Tower Hamlets.
- Expand our LGBTQ+ Awareness Training Programme that can be used to bring in revenue.
- Further the charities suicide prevention and mental wellbeing programmes.
- Expand on civic engagement in the LGBTQ+ community including how LGBT HERO can support activists, advocates and campaigners already working in areas of interest.
- Increase its online peer-support groups, particularly for gay and bisexual men.
- Improve how the charity supports older LGBTQ+ people.
- Continue its support for people living with HIV.
- Improve existing partnerships while exploring potential new funding partnerships.
- And continue to further strengthen the structure of the organisation to allow LGBT HERO to grow over the next few years.

HEALTH EQUALITY AND RIGHTS ORGANISATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

Governing document

Health Equality and Rights Organisation (LGBT HERO) is a Charity, which is registered under the Companies Act 2006 as a company limited by guarantee and not having a capital divided by shares. The company was incorporated on 31 March 1992 and registered as a charity on 2 August 1999. The Charity registration number is 1076854 and the company registration number is 02702133.

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. The Memorandum of Association and the Articles of Association were updated in December 2002 to reflect a change in the objects of the charity, a new name and to allow members of the Board to be co-opted.

A further change was made in June 2011 when members voted to adopt a new name, the Health Equality and Rights Organisation (LGBT HERO), and to expand our remit to allow us to address the health needs of a wider population, specifically LGBTQ+ people.

In July 2016, the Articles of Association were amended to:

- Revise the wording outlining circumstances under which a director can be removed if they are unable to carry out their role as a result of either physical or mental health issues, to reflect recent changes to legislation and improved awareness of mental health conditions.
- Allow a director to be removed if the Board passes a vote of no confidence in them.
- Allow a director to attend a meeting by video or telephone conference.

In June 2022 a further change was made to the Articles of Association to:

- Amended text to improve clarity
- Article amended to remove outdated text referring to first-ever AGM
- Article amended to remove the impression that Directors do not have to be Members
- Article amended to allow board meetings and AGMs to be held online via video or telephone conference
- Article amended to allow directors to attend meetings online via video or telephone conference
- Article amended to strengthen eligibility criteria for Directorship
- Article added to ensure Directors uphold the aims, objects and strategy of the Company
- Article added to clarify that Directors must be Members
- Bisexual added in line with the Objects of the Company

In December 2024, the biggest change in many years came when the charity changes its structure to a Foundation model to better reflect how the charity is run. This allows the board to:

- Have more control in making decisions to speed up the process
- Improve how the board recruits directors
- Re-structured membership and how the board reports to the community.
- Placed time-limits on directors to ensure the board remains fresh and provide more opportunities for people to stand for the board.
- And that directors must abide by a code of conduct that adhered to the aims and objectives of the charity thus safeguarding the charity for being misled from its purpose to serve the entire LGBTQIA+ community.

Recruitment and appointment of trustees

Directors, who are also trustees under charity law, are generally treated as LGBT HERO volunteers and are elected to the Board by directors themselves. Our constitution states that there are normally eleven places on the Board. The term of office for an elected Director is set at four years maximum, and each year at least two members of the Board must stand down. Board members may choose to stand for re-election however no board member can run for more than two terms and must wait at least one year before standing again. New Directors are provided with an induction process led by the Chair, and all Directors may access training based on the skills needed to fulfil their role as a director as set out in their role description. We have a policy on training, induction, and support of Board members. The Directors who served during the year and up to the date of this report are as disclosed in the reference and administrative page.

HEALTH EQUALITY AND RIGHTS ORGANISATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2025*

Organisation

The Board of Trustees administers the charity. The Board meets periodically to review the affairs of the charity and to consider strategies and operations. To facilitate activities, the Board have delegated authority, within terms of delegation approved by the Trustees, for operational matters including financial, employment and other related activities. All decisions relating to strategy and policy are made by the Board of Trustees.

Risk management

Our major risks have been reviewed by LGBT HERO's Board and its subgroup, the Risk Subcommittee. The Risk Subcommittee maintains and monitors risks and reports to the Board. A risk register is used with a defined risk scoring approach. The risks are regularly revised to ensure they accurately reflect the current situation.

Our main risk is that we will not find sufficient new sources of funding to allow us to continue operating, although our confirmed income and current reserves currently allow us to deliver our planned work beyond 2025-2026. We are engaged in a strategy of seeking new funding and a diversity of funding by increasing our support from trusts and foundations, building on our community fundraising and our ability to generate revenue from our activities. The board are looking at how to increase opportunities to bring in new funding through LGBTQ+ Awareness Training, increase community donations via the Community Fundraising Officer and bring in an ecommerce model in order to increase the brand of LGBT HERO through sales of merchandise and corporations.

However, the Board does note that the position of 'Project and Development Manager' was made redundant in July 2025 due to a loss of income. This shows the Board can make difficult decisions if needed to sustain the organisation.

LGBT HERO's Board of Directors also receives an annual health and safety risk assessment. The planning document for all new interventions now includes a risk assessment.

Remuneration policy for key management personnel

LGBT HERO has a staff pay policy, which is reviewed regularly by the Board. It includes pay scales with incremental points for each post within the organisation and specifies how inflationary increases are determined.

Related parties

For 2024/25 there has been no transactions between LGBT HERO and trustees.

HEALTH EQUALITY AND RIGHTS ORGANISATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Statement of trustees' responsibilities

The trustees, who are also the directors of Health Equality And Rights Organisation for the purpose 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

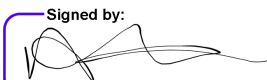
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures 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 charity 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 charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The trustees' report was approved by the Board of Trustees and signed on its behalf by:

Signed by:

52AD5767B96F4E4...
Alan Palmer
Chair

11 December 2025

HEALTH EQUALITY AND RIGHTS ORGANISATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HEALTH EQUALITY AND RIGHTS ORGANISATION

I report to the trustees on my examination of the financial statements of Health Equality And Rights Organisation (the charity) for the year ended 31 March 2025.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charitable 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 that in any material respect:

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

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

Signed by:



BFA6442682BF4CE

Samir Shah FCA, ATII

Ramon Lee Ltd
Chartered Accountants
93 Tabernacle Street
London
EC2A 4BA

Dated: 11 December 2025

HEALTH EQUALITY AND RIGHTS ORGANISATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2025 £	Total 2024 £
<u>Income and endowments from:</u>						
Donations and legacies	3	37,270	-	-	37,270	71,488
Charitable activities	4	615	-	127,491	128,106	254,075
Investments	5	3,192	-	-	3,192	3,580
Other income	6	-	-	-	-	260
Total income		41,077	-	127,491	168,568	329,403
<u>Expenditure on:</u>						
Raising funds	7	20,668	-	-	20,668	5,431
Charitable activities	8	68,363	-	225,052	293,415	297,265
Total expenditure		89,031	-	225,052	314,083	302,696
Net (outgoing)/incoming resources before transfers		(47,954)	-	(97,561)	(145,515)	26,707
Gross transfers between funds		32,774	(30,000)	(2,774)	-	-
Net (expenditure)/income for the year/ Net movement in funds		(15,180)	(30,000)	(100,335)	(145,515)	26,707
Fund balances at 1 April 2024		147,561	30,000	113,937	291,498	264,791
Fund balances at 31 March 2025		132,381	-	13,602	145,983	291,498

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.

The notes on pages 14 to 27 form part of these financial statements.

HEALTH EQUALITY AND RIGHTS ORGANISATION

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		1,153		1,909
Current assets					
Debtors	13	15,559		11,786	
Cash at bank and in hand		140,711		307,271	
		156,270		319,057	
Creditors: amounts falling due within one year	14	(11,440)		(29,468)	
Net current assets			144,830		289,589
Total assets less current liabilities			145,983		291,498
Income funds					
Restricted funds	16		13,602		113,937
<u>Unrestricted funds - general</u>					
Designated funds	17	-		30,000	
General unrestricted funds		132,381		147,561	
			132,381		177,561
			145,983		291,498

The notes on pages 14 to 27 form part of these financial statements.

HEALTH EQUALITY AND RIGHTS ORGANISATION

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2025

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

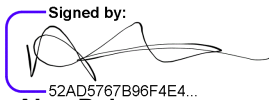
The directors acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

The financial statements were approved by the Trustees on 11 December 2025 and were signed on its behalf by:

Signed by:


52AD5767B96F4E4...

Alan Palmer

Chair

Company registration number 02702133

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Going concern

The financial statements show a deficit of £145,515 (2024 – surplus of £26,707) for the year and free reserves of £131,228 (2024 – £145,652). The trustees are of the view that these results have secured the immediate future of the Charity for the next 12 to 18 months and on this basis the charity is a going concern.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

All income is included in the statement of financial activities when the charity is legally entitled to it, receipt is probable and the amount can be measured with sufficient reliability.

Grant income

Grants are credited to the statement of financial activities when the charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related.

Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the income is recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the charity and with no specific restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities.

Donations and legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and where the amount can be reliably measured.

Contract income

Income from charitable activities include income recognised as earned (as the related goods and services are provided) under contract.

Investment income

Investment income is included when receivable.

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and administration personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of staff time allocated to each activity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

The cost of minor additions or those costing less than £500 are not capitalised.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures and fittings	Written down value 25%
Computer equipment	Straight line 4 years

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 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 of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.9 Taxation

The charity is a registered charity and, therefore, is not liable to Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.10 Creditors and provisions

Creditors and provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.11 Operating leases

The charity classifies the lease of property as an operating lease. The rentals are charged to the Statement of Financial Activities on a straight-line basis over the lease duration. No assets are held under hire purchase agreements.

1.12 Volunteers and donated services, facilities and goods

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity is not recognised in the main body of the financial statements but detail is contained in the trustees' report.

On receipt, donated professional services, donated facilities and goods are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.13 Debtors

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

1.14 Pensions

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 under the scheme by the charity to the fund. The charity has no liability under the scheme other than for the payment of those contributions. As of 1 August 2016 all employees have opted in to the HERO Work Pension scheme provided by AEGON. This was the staging date when the Health Equality and Rights Organisation had to auto enrol to a Work Pension plan. This plan is the same plan that AEGON provided prior the staging date.

1.15 Cash flow statement

The charity qualifies as a small company and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 1, not to prepare a cash flow statement.

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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.

3 Donations and legacies

	Unrestricted funds £	Total 2025 £	Total 2024 £
Donations	20,385	20,385	18,932
Gift Aid	5,015	5,015	4,319
Community Fundraising	7,714	7,714	5,737
Luis Arther Legacy Fund	4,156	4,156	10,000
Ian Cosh Legacy	-	-	32,500
	<u>37,270</u>	<u>37,270</u>	<u>71,488</u>
For the year ended 31 March 2024	<u>71,488</u>		<u>71,488</u>

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Charitable activities

	Community Development	Outreach & Support	Project Development and Campaigning	Total 2025	Total 2024
	£	£	£	£	£
City Bridge Trust - LGBTQ+ London engagement	-	24,550	-	24,550	23,663
City Bridge Trust - London Project	-	-	-	-	22,928
FS ads	-	-	1,440	1,440	2,400
FS apps	-	-	615	615	701
Gilead Sciences Ltd - Trans HIV Prevention Programme	-	-	25,000	25,000	18,000
GLA Voting ID	-	-	29,460	29,460	37,373
Hattha Hudson legacy fund	-	-	-	-	17,563
London Borough of Lambeth - Whole System Approach	-	-	-	-	50,995
Lewisham Council LGBTQ +programme	-	-	-	-	1,969
Lambeth Community Fund	-	-	-	-	9,447
National Lottery Community Fund - London Friend and Elop	-	26,351	-	26,351	35,613
New Suicide Prevention Fund	-	15,600	-	15,600	-
National Lottery Heritage Fund	-	-	-	-	4,371
Stop Smoking London	-	3,500	-	3,500	-
SW Railway Community Fund	-	1,590	-	1,590	-
The McCarthy Stone Charitable Foundation	-	-	-	-	4,895
The London Community Foundation	-	-	-	-	14,824
National Lottery Sexual Abuse Project	-	-	-	-	9,333
	-	71,591	56,515	128,106	254,075
Analysis by fund					
Unrestricted funds - general	-	-	615	615	3,101
Restricted funds	-	71,591	55,900	127,491	250,974
	-	71,591	56,515	128,106	254,075
For the year ended 31 March 2024					
Unrestricted funds - general	-	-	3,101		3,101
Restricted funds	52,964	138,266	59,744		250,974
	52,964	138,266	62,845		254,075

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Investments

	Unrestricted funds £	Total 2025 £	Total 2024 £
Bank interest	3,192	3,192	3,580
	<u>3,192</u>	<u>3,192</u>	<u>3,580</u>
For the year ended 31 March 2024	<u>3,580</u>		<u>3,580</u>

6 Other income

	Unrestricted funds £	Total 2025 £	Total 2024 £
Other Income	-	-	260
	<u>-</u>	<u>-</u>	<u>260</u>
For the year ended 31 March 2024	<u>260</u>		<u>260</u>

7 Raising funds

	Unrestricted funds £	Total 2025 £	Total 2024 £
Staff costs	7,536	7,536	3,681
Fundraising costs	7,993	7,993	1,138
Support costs	4,831	4,831	525
Governance costs	308	308	87
	<u>20,668</u>	<u>20,668</u>	<u>5,431</u>
For the year ended 31 March 2024			
Fundraising and publicity	5,431		5,431
	<u>5,431</u>		<u>5,431</u>

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Charitable activities

	Community Development	Outreach & Support	Project Development & Campaigning	Total 2025	Total 2024
	£	£	£	£	£
Staff costs	42,557	134,602	56,755	233,914	210,599
Project costs	4,731	2,605	5,207	12,543	28,024
Office costs	-	50	-	50	-
	<u>47,288</u>	<u>137,257</u>	<u>61,962</u>	<u>246,507</u>	<u>238,623</u>
Share of support costs (see note 9)	10,275	19,760	14,061	44,096	50,290
Share of governance costs (see note 9)	655	1,260	897	2,812	8,352
	<u>58,218</u>	<u>158,277</u>	<u>76,920</u>	<u>293,415</u>	<u>297,265</u>
Analysis by fund					
Unrestricted funds - general	9,281	21,070	38,012	68,363	
Restricted funds	48,937	137,207	38,908	225,052	
	<u>58,218</u>	<u>158,277</u>	<u>76,920</u>	<u>293,415</u>	
For the year ended 31 March 2024					
Unrestricted funds - general	5,946	34,083	25,367		65,396
Restricted funds	20,031	119,538	92,300		231,869
	<u>25,977</u>	<u>153,621</u>	<u>117,667</u>		<u>297,265</u>

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Support costs

	Support costs £	Governance costs £	Total 2025 £	Total 2024 £
Staff costs	5,926	-	5,926	17,118
Depreciation	756	-	756	2,542
Premises costs	14,591	-	14,591	14,529
Office costs	6,580	-	6,580	6,646
Other costs	8,959	-	8,959	3,521
Legal & professional costs	81	-	81	35
Accountancy & payroll costs	12,034	-	12,034	11,893
Independent examiner's fees	-	3,120	3,120	2,970
	<u>48,927</u>	<u>3,120</u>	<u>52,047</u>	<u>59,254</u>
Analysed between				
Fundraising	4,831	308	5,139	612
Charitable activities	44,096	2,812	46,908	58,642
	<u>48,927</u>	<u>3,120</u>	<u>52,047</u>	<u>59,254</u>

10 Net movement in funds

	2025 £	2024 £
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	756	2,542
Operating Lease Rentals: Property	10,704	9,812
<u>Independent examiner's fees</u>		
Independent Examination	2,100	1,900
Other services	1,020	1,070
	<u>3,120</u>	<u>2,970</u>

11 Employees

The average number of full time equivalent employees (including casual and part-time staff) was as follows:

	2025 Number	2024 Number
Raising Funds	0.49	0.05
Community Development	1.05	0.48
Outreach & Support	2.02	2.46
Project Development and Campaigning	1.44	1.85
Support	0.03	0.23
Total	<u>5.03</u>	<u>5.07</u>

The average monthly number of employee during the year was 6 (2024 - 6)

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	218,613	205,530
National Insurance	17,865	15,622
Pension	10,899	10,246
	<u>247,377</u>	<u>231,398</u>

During the year no trustees received any remuneration (2024 - £nil). No trustee received reimbursement of travel expenses during the year (2024 – £nil).

The total employee benefits of the key management personnel of the charity were £82,504 (2024 - £78,516).

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,000 - £70,000	-	1
£70,000 - £80,000	<u>1</u>	<u>-</u>

12 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 1 April 2024	<u>4,818</u>	<u>19,661</u>	<u>24,479</u>
At 31 March 2025	<u>4,818</u>	<u>19,661</u>	<u>24,479</u>
Depreciation and impairment			
At 1 April 2024	<u>3,979</u>	<u>18,591</u>	<u>22,570</u>
Depreciation charged in the year	<u>210</u>	<u>546</u>	<u>756</u>
At 31 March 2025	<u>4,189</u>	<u>19,137</u>	<u>23,326</u>
Carrying amount			
At 31 March 2025	<u>629</u>	<u>524</u>	<u>1,153</u>
At 31 March 2024	<u>839</u>	<u>1,070</u>	<u>1,909</u>

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	3,752	-
Other debtors	6,506	6,185
Prepayments	5,301	5,601
	<u>15,559</u>	<u>11,786</u>

14 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Trade creditors		1,394	1,306
Taxation and social security		5,367	14,768
Deferred income	15	-	8,784
Other creditors		1,537	1,618
Accruals		3,142	2,992
		<u>11,440</u>	<u>29,468</u>

15 Deferred income

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	-	8,784
	<u>-</u>	<u>8,784</u>
Movements in the year:		
Deferred income at 1 April 2024	8,784	8,943
Released from previous periods	-	(8,943)
Resources deferred in the year	(8,784)	8,784
	<u>-</u>	<u>8,784</u>
Deferred income at 31 March 2025	<u>-</u>	<u>8,784</u>

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£	£	£	£	£
City Bridge Trust - London Project	7,245	22,929	(28,998)	(1,176)	-	-	-	-	-
New Suicide Prevention Fund	-	-	-	-	-	15,600	(13,825)	-	1,775
Stop Smoking London	-	-	-	-	-	3,500	(3,371)	-	129
SW Railway Community Fund	-	-	-	-	-	1,590	(400)	-	1,190
Gilead Sciences Ltd - Trans HIV Prevention Programme	-	18,000	(16,583)	(1,417)	-	25,000	(22,209)	-	2,791
National Lottery Community Fund - London Friend and Elop	-	35,613	(28,247)	-	7,366	26,351	(33,348)	-	369
London Borough of Lambeth - Whole System Approach	17,716	50,995	(18,616)	-	50,095	-	(48,894)	-	1,201
FS ads	-	-	-	-	-	1,440	(1,449)	9	-
Abbvie HIV Peer Support	2,322	-	-	-	2,322	-	(1,552)	(770)	-
City Bridge Trust - LGBTQ+ London engagement	11,497	23,663	(19,953)	-	15,207	24,550	(37,402)	-	2,355
The McCarthy Stone Charitable Foundation	1,462	4,895	(3,910)	-	2,447	-	(2,377)	(70)	-
Lambeth Community Fund	6,691	9,447	(15,777)	(361)	-	-	-	-	-
Gilead Monkeypox	12,028	-	(10,078)	(1,950)	-	-	-	-	-
GLA Voting ID	3,249	37,372	(32,468)	-	8,153	29,460	(35,315)	-	2,298
United Kingdom Health Security Agency	11,918	-	(8,911)	-	3,007	-	(2,038)	(969)	-
Big Lottery - Awards for All	8,459	-	(7,272)	-	1,187	-	-	-	1,187
National Lottery Heritage Fund	17,703	4,371	(16,988)	-	5,086	-	(4,112)	(974)	-
National Lottery Sexual Abuse Project	-	9,333	-	-	9,333	-	(9,215)	-	118
The London Community Foundation	-	14,824	(10,815)	-	4,009	-	(3,930)	-	79
Lewisham Council LGBTQ +programme	-	1,969	(1,415)	(554)	-	-	-	-	-
Hattha Hudson legacy fund	-	17,563	(11,838)	-	5,725	-	(5,615)	-	110
	100,290	250,974	(231,869)	(5,458)	113,937	127,491	(225,052)	(2,774)	13,602

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

(Continued)

City Bridge Trust - LGBTQ+ London engagement project: This fund was used to develop a mapping tool for LGBTQ+ support organisations in London. The project, in partnership with the LGBT Consortium, aimed to find gaps in the system on a local level and highlight areas where services are oversubscribed. HERO developed the mapping tool and promoted its services to LGBTQ+ people, commissioners and potential funders.

City Bridge Foundation - Older LGBTQ+ Support: This fund is to provide support for older LGBTQ+ people living in London by providing peer-support and activities that helps older people to connect.

City Bridge Foundation - Suicide Prevention Fund: This fund is to provide support middle age gay, bisexual and trans+ men in providing peer-support in order to prevent suicide in the community.

Big Lottery Awards for all: Funding towards developing a new information hub and campaign focused on sexual abuse and consent in the LGBTQ+ community.

National Lottery Community Fund (London Friend and Elop): Funding towards a three-year programme to help improve the mental wellbeing of LGBTQ+ people by providing online peer-support groups and developing awareness campaigns in partnership with London Friend and Elop.

London Borough of Lambeth (Whole System Approach): Funding towards extending the ongoing programme to support Lambeth Council in how it supports its LGBTQ+ residents. LGBT HERO is funded to continue developing a new safer space initiative to help increase the number of safe spaces for LGBTQ+ people in Lambeth.

Gilead Sciences Ltd – HIV connect: This fund was used to support HIV-positive gay men back into care.

GLA / Grassroots London: This fund was used to develop a voter engagement project to inform LGBTQ+ people about the new changes in the law in partnership and reconnect people back into creating social change with the LGBT Consortium.

SW Railway Community Fund: This fund was to support an art project as part of the SW Railway Partnership where LGBT HERO commissioned local artists to produce work in order to highlight LGBTQ+ awareness throughout the station in Vauxhall.

National Lottery Sexual Abuse Project: This fund was used to develop a national campaign focused on highlighting the impact of sexual abuse and consent in the LGBTQ+ community, including a poster campaign, podcasts and building a support hub on www.lgbthero.org.uk

The London Community Foundation: This fund was used to support LGBTQ+ people in Lambeth by providing peer-support groups aimed at building stronger communities.

Hatta Hudson Legacy Fund: This fund was used to support peer-support groups for South Asian gay, bisexual and trans+ men.

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

(Continued)

Stop Smoking London (Tower Hamlets Council): This fund was used to run focus groups for Tower Hamlets council who runs the Stop Smoking London programme.

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £
Capacity Building	30,000	-	-	30,000	-	-	(30,000)
	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>(30,000)</u>
	<u><u>30,000</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>30,000</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>(30,000)</u></u>

Capacity building: This fund will be used for core work until adequate additional funding is realised and represents six months' operating costs while continuing to deliver services for the LGBT Community. During the year, £30,000 (2024 - Nil) was transferred to unrestricted funds to cover the operating costs.

18 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2024 £
Fund balances at 31 March 2025 are represented by:								
Tangible assets	1,153	-	-	1,153	1,909	-	-	1,909
Current assets/(liabilities)	131,228	-	13,602	144,830	145,652	30,000	113,937	289,589
	<u>132,381</u>	<u>-</u>	<u>13,602</u>	<u>145,983</u>	<u>147,561</u>	<u>30,000</u>	<u>113,937</u>	<u>291,498</u>

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19	Operating lease commitments	2025	2024
		£	£
	Within one year	1,784	1,784
		1,784	1,784

- 20 Related party transactions**
There were no disclosable related party transactions during the year (2024 - none).
- 21 Share capital**
The company is limited by guarantee and does not have a share capital divided by shares. The liability of each member in the event of winding up is limited to £1.
- 22 Pension**
The pension cost charge represents contributions payable by the Charity to the fund and amounted to £10,899 (2024 - £10,246). Contributions totalling £1,313 (2024 - £1,271) were payable to the fund at the year end and are included in other creditors.

Accounts

Charity registration number 1076854

Company registration number 2702133 (England and Wales)

HEALTH EQUALITY AND RIGHTS ORGANISATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

HEALTH EQUALITY AND RIGHTS ORGANISATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Alan Palmer – Chair Timothy James O'Rahilly – Vice Chair Roland Thomas Brunner - Treasurer Ian Richard Watters Michael Harvey Dr Rory McGill Shamal Waraich Mark Edward Lewis (Appointed on 13 September 2023) Jonathan Haworth (Appointed on 13 September 2023)
Charity number	1076854
Company number	2702133
Senior Management Team	Ian Howley – Chief Executive Officer
Registered office	The Link, Unit 74 49 Effra Road London England SW2 1BZ
Independent examiner	Samir Shah FCA, ATII Ramon Lee Ltd Chartered Accountants 93 Tabernacle Street London EC2A 4BA
Bankers	National Westminster Bank plc 332 High Holborn London WC1V 7PS
Website	http://www.lgbthero.org.uk

HEALTH EQUALITY AND RIGHTS ORGANISATION

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HEALTH EQUALITY AND RIGHTS ORGANISATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011, the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

About Health Equality and Rights Organisation

LGBT HERO is the national health and wellbeing charity supporting over 100,000 LGBTQ+ people a month by providing trusted information, advice and various types of support including one-to-one, group and peer-support on issues including mental health, sexual health, suicide, living with HIV, gender and sexuality, coming out, hate crime and discrimination. LGBT HERO campaigns for better health and social inequalities with many of our campaigns reaching millions of people a year.

LGBT HERO aims to improve the health, enhance the wellbeing and champion the rights of LGBTQ+ people. LGBT HERO provides LGBTQ+ people with accurate and credible information so they can build skills that enable them to make informed choices about their health and wellbeing. We encourage LGBTQ+ people to create social change in our communities by providing a platform where they are heard and valued.

LGBT HERO wants to see a world where LGBTQ+ people have the same opportunities in life as all other people and are not disadvantaged by health or social inequalities because of their sexuality or identity.

History

LGBT HERO began its journey as GMFA (originally Gay Men Fighting AIDS) in 1992. GMFA was formed by a group of gay men who felt that there was not enough HIV prevention work being specifically targeted at gay men. GMFA quickly earned a reputation for delivering frank, honest and often sexy campaigns for gay men.

From the beginning, we used a model of community mobilisation and peer education. Rather than just producing health promotion aimed at gay men, we wanted gay men to play a central role in the development, design and delivery of interventions. This resulted in interventions that spoke to gay men from the perspective of gay men, avoiding the paternalistic approach of some other public health interventions.

In 2011 the charity created a parent organisation known as 'Health Equality and Rights organisation later known as LGBT HERO. In 2023, LGBT HERO archived GMFA's work which can be accessed through www.gmfa.org.uk. All our projects, campaigns and outreach are now delivered through LGBT HERO.

Many things about LGBT HERO have changed but recruiting and retaining members of our target groups and keeping them at the heart of our organisation and our work has not. Each year up to 100 people actively volunteer for us, and our methods of developing projects and our policies are built around being a truly volunteer-led organisation.

Objectives and activities

The objectives of the charity as set out in the Memorandum and Articles of Association are:

- To protect and preserve public health in particular amongst the gay male, lesbian, bisexual and transgender population of the United Kingdom.
- To advance public education in the subjects affecting the health of the gay male, lesbian, bisexual and transgender population including the causes, symptoms, treatment and prevention of illness, in particular through the promotion of research and the dissemination of the useful results of research.

HEALTH EQUALITY AND RIGHTS ORGANISATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

LGBT HERO mission:

The mission of LGBT HERO is to improve the health, enhance the well-being, and champion the rights of LGBTQ+ people. HERO recognises LGBTQ+ people as lesbian, gay, bisexual, transgender, queer, questioning, intersex, asexual and any other person who self-identifies within the LGBTQ+ umbrella.

LGBT HERO provides LGBTQ+ people with accurate and credible information so they can build skills that enable them to make informed choices about their health and well-being. LGBT HERO encourages LGBTQ+ people to create social change in our communities by providing a platform where LGBTQ+ people are heard and valued. LGBT HERO's mission is a guiding principle governing all of our work..

LGBT HERO vision:

LGBT HERO wants to see a world where LGBTQ+ people have the same opportunities in life as all other people and are not disadvantaged by health or social inequalities because of their sexuality or identity.

LGBT HERO values:

- All people, regardless of age, race, nationality, religion, disability, gender identity or sexuality, should have equal opportunities in life.
- All people regardless of their sexuality and gender identity are entitled to equal rights and respect.
- The needs of LGBTQ+ people should be considered in all aspects of their health, wellbeing, and life.
- Our work will address identified health inequalities within LGBTQ+ communities and advocate for full acceptance of and equal rights for LGBTQ+ people.
- Health promotion is done best when LGBTQ+ community members collectively contribute to its development and delivery, it is underpinned by evidence, and it can demonstrate its positive impact.

LGBT HERO's goals:

- Ensure LGBTQ+ people have access to information and support to enable them to make the best health choices for themselves.
- Decrease the number of LGBTQ+ people who experience mental health issues.
- Decrease the number of LGBTQ+ people who die by suicide.
- Improve LGBTQ+ people's sexual health, including eradicating new HIV infections.
- End HIV-related stigma.
- Increase representation of LGBTQ+ black, Asian and minority ethnic groups within LGBTQ+ communities.
- Support all LGBTQ+ people to live emotionally and physically healthy lives.

Volunteer leadership

- LGBT HERO is a volunteer-led organisation. We use 'volunteer leadership' to describe the method by which our volunteers contribute to LGBT HERO and participate in developing its interventions.
- Members of the Board of Directors are volunteers elected by the volunteers. Volunteers also steer the organisation as members of the groups who develop projects. All LGBT HERO volunteers have the right to join any group within LGBT HERO.

Volunteers

LGBT HERO believes that health promotion for LGBTQ+ people is fundamentally enhanced when community members take a central role in the development and delivery of projects. All our projects are guided by the people we serve. We aim to involve people with lived experience of the issues we address. LGBT HERO currently has over 120 volunteers with between 60-80 being regularly active.

Employees

On 31 March 2024, LGBT HERO had four full-time and two part-time members of staff. The staff team consisted of the Chief Executive Officer, The Health of Projects and Operations, one Project and Development Manager, a Fundraising Officer and two Community Support Workers. Employees are responsible for the day-to-day management of LGBT HERO and its projects.

HEALTH EQUALITY AND RIGHTS ORGANISATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Partnerships

LGBT HERO's work is developed in partnership with other voluntary, statutory and research organisations.

LGBT HERO is a partner within the National LGBT Partnership, a strategic partner for the Department of Health. HERO is also a member of the LGBT Consortium, a national body bringing together LGBTQ+ organisations. Currently LGBT HERO was in a partnership with the LGBT Consortium for the Always Out There project funded by the City Bridge Trust, which ran until December 2023. LGBT HERO built on this partnership with the GLA Voter ID Project which ran until March 2024. LGBT HERO continued its partnership with the London Friend and ELOP for the LGBT mental health covid response funded by the Big Lottery. LGBT HERO has also been working in partnership with Lambeth Council on a Whole System approach since 2017 to help improve the health and wellbeing of LGBTQ+ residents who live, work and socialise in Lambeth. We also extended our council support with some work conducted with Lewisham Council. LGBT HERO also has working partnerships with various LGBTQ+ venues, clinics and community groups.

Achievements and performance

LGBT HERO continued to grow in 2023-2024. Our journey as an LGBTQ+ organisation continues to open new doors as we explore who we want to be as a charity. We continue to build stronger partnerships with other LGBTQ+ organisations such as London Friend and ELOP. Our sexual health work has also shifted, and we focus on the link between mental health and sexual health focused on wellbeing support. LGBT HERO also increase its social inequalities work by partnering with the GLA to improve voter turnout in LGBTQ+ communities. Over the course of the year, LGBT HERO continued to harness the creativity and enthusiasm of its volunteers and staff, the power of social media, and other platforms to deliver effective, community focused projects and programmes, while also addressing health inequality issues such as mental health.

LGBT HERO has achieved remarkable milestones this year:

- **Digital Engagement:** We interacted with 2,025,683 people through our services, an increase of 75,000 from the previous year.
- **Health Navigation:** We signposted over 425,000 people to health and wellbeing services.
- **Peer-Support:** Our forums supported nearly 400,000 individuals, maintaining consistency with the previous year, and now boast over 4,500 members.
- **Group Support Growth:** Our 'HangOuts' programme supported 394 people across 75 sessions, an increase of 75 participants. Our HangOuts includes: LGBTQ+ HangOuts, Trans+ HangOuts, South Asian HangOuts and 50+ HangOuts.
- **Project and Programme Reach:** We reached over three million people through various initiatives, including:
 - **'Can We Help' Mental Wellbeing Campaign:** In partnership with London Friend and Elop, this campaign reached over 1.5 million people through targeted social media efforts. Ads continue to run in prominent LGBTQ venues in London with an estimated footfall of 15,000 people a week (Up to 780,000 people a year).
 - **'LGBTQ+ Votes Matter' Campaign:** Partnering with LGBT Consortium, we reached over one million people, encouraging voter participation and preparing for changes in voter ID laws. This included outreach at National Student Pride, attended by nearly 20,000 LGBTQ+ students.
 - **GMFA Legacy Campaign:** This project reached nearly half a million people via social media, ensuring the archival of GMFA's work on www.gmfa.org.uk.
 - **Lambeth Allies Programme:** We launched this programme to provide LGBTQ+ awareness training to individuals, businesses, and community groups, marking 25 venues as safe spaces for LGBTQ+ people in Lambeth, with an estimated footfall of over two million people annually.
 - **Suicide Prevention Hub:** Launched in August 2023, this hub hosted over 10 fact sheets and received over 70,000 visits, with a social reach of over 200,000 during Suicide Prevention Month.

HEALTH EQUALITY AND RIGHTS ORGANISATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

- **South Asian Community Support:** Expanded sexual health information and workshops for gay, bi, and trans men, reaching nearly 100 men through 12 workshops and creating additional resources.
- **Health Training Programme - Health HEROES:** Launched in January 2024, this programme trained 100 LGBTQ+ people in Lambeth to discuss health and wellbeing issues within their communities.
- **FS Magazine:** Continued publication with six issues per year, read by over 300,000 people.

Overall Social Reach: Our total social media impressions for 2023/24 reached 5.8 million, an increase of 400,000.

Board Achievements in 2023/24

The board held seven meetings and accomplished the following:

- Supported the restructuring of the organisation to meet modern needs.
- Reworked several policies, including a new 'Safeguarding' policy.
- Updated and reviewed the Risk Register to reflect organisational changes.
- Supported the LGBT HERO team in fundraising efforts, including RVT Sports Day.
- Appointed new board members to maintain a strong, skilled group.
- Assisted the Chief Executive in the ongoing development of the charity and its projects.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Directors consider how planned activities will contribute to the aims and objectives they have set.

LGBT HERO is achieving public benefit through our work providing health information to members of the LGBTQ+ communities and promoting the health choices that are available to them. This year we have achieved this by improving the effectiveness of our interventions, which include a website, press and online campaigning work and peer support. Whilst these services are mainly aimed at LGBTQ+ people they can also be accessed by any member of the public.

Financial review

The Statement of Financial Activities showed a net surplus of £26,707 (2023 – £190,267) for the year and reserves stand at £291,498 (2023 - £264,791) as on 31 March 2024. The financial position at the year revealed by the Balance Sheet shows net current assets or working capital of £289,589 (2023 – £260,340). The net book value of tangible fixed assets held, all of which are used directly for charitable purposes, amounted to £1,909 (2023 – £4,451).

In 2023-24 HERO has been awarded grants with a total value of £250,974 from London Borough of Lambeth, National Lottery Community Fund, City Bridge Foundation, the GLA, Gilead Sciences Ltd, Big Lottery, The London Community Fund, The National Lottery Heritage Fund and McCarthy and Stone Foundation and the Lambeth Community Fund.

With the present funding in place, the forecast surplus for 2024-25 is in the region of £31,434. Currently, LGBT HERO is awaiting decisions on additional funding requests that have been submitted.

In November 2022, LGBT HERO was alerted to a two legacies part of which we received in 2022/23. In 2023/24 we received an additional sum of £32,500 from the legacy of Ian Cosh, an additional £10,000 from the legacy of Luis Arthur and a final payment of £17,563 from the Hatta Hodson Estate. We are expecting two final payments in 2024/25 of just under £10,000 from both legacies. This will be reported in next year's trustees' report.

The Directors do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

HEALTH EQUALITY AND RIGHTS ORGANISATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

As at 31 March 2024, LGBT HERO had unrestricted reserves of £177,561 (2023 - £164,501). £30,000 (2023 - £30,000) of this has been designated to a Capacity Building fund to enable LGBT HERO to hold sufficient cashflow for approximately six months of operating costs while still delivering our core services. This level of designated funds is therefore held to cover the cost of our work until adequate ongoing funding is realised.

LGBT HERO's Board of Directors receives a cashflow forecast on a quarterly basis, in order to monitor the predicted level of reserves over the next 12 months and ensure that the organisation remains sustainable.

The Boards recognises that the reserves is higher this year due to a the three legacies received and a larger amount of income from contracts throughout the year which affected the charity's reserves. The board has invested in new staff members in 2024/25 that will mainly be funded by reserves in order to control spending.

Principal funding sources

In 2023-24 the principal funding sources came from a mixture of trusts, foundations and local government which includes:

- The Big Lottery Community Fund
- Gilead Sciences LTD
- Lambeth Council
- GLA / Grassroots London
- City Bridge Foundation
- UKHSA
- McCarthy and Stone Foundation
- Lambeth Community Fund
- National Lottery Heritage Fund.

Investment powers and policy

Although LGBT HERO is aware as a charity that the board of directors have the power to make financial investments. This is not something the board has explored and has no intention to within the coming years. Should the charity vastly exceed its reserve funds, the board will set up a committee to investigate whether investing is a suitable option for the charity and its long-term goals. If this were to happen, the Chair will raise it as a point of interest for exploration and members of the charity will vote on any options put forward at an AGM.

Plans for future periods

Future activities

For 2024/25 the board of directors will work with the Chief Executive to further strengthen the charities position as an LGBTQ+ organisation tackling the major health and social inequalities, this will include:

- Launch the new strategy in 2025
- Increase its partnerships to other councils in London, similar to the work conducted with Lambeth Council
- Launch a new LGBTQ+ Awareness Training Programme that can be used to bring in revenue.
- Further the charities suicide prevention and mental wellbeing programmes.
- Expand on civic engagement in the LGBTQ+ community including how LGBT HERO can support activists, advocates and campaigners already working in areas of interest.
- Increase its online peer-support groups, particularly for gay and bisexual men.
- Improve how the charity supports older LGBTQ+ people.
- Continue its support for people living with HIV.
- Improve existing partnerships while exploring potential new funding partnerships.
- And continue to further strengthen the structure of the organisation to allow LGBT HERO to grow over the next few years.

HEALTH EQUALITY AND RIGHTS ORGANISATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

Governing document

Health Equality and Rights Organisation (LGBT HERO) is a Charity, which is registered under the Companies Act 2006 as a company limited by guarantee and not having a capital divided by shares. The company was incorporated on 31 March 1992 and registered as a charity on 2 August 1999. The Charity registration number is 1076854 and the company registration number is 02702133.

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. The Memorandum of Association and the Articles of Association were updated in December 2002 to reflect a change in the objects of the charity, a new name and to allow members of the Board to be co-opted.

A further change was made in June 2011 when members voted to adopt a new name, the Health Equality and Rights Organisation (LGBT HERO), and to expand our remit to allow us to address the health needs of a wider population, specifically LGBTQ+ people.

In July 2016, the Articles of Association were amended to:

- Revise the wording outlining circumstances under which a director can be removed if they are unable to carry out their role as a result of either physical or mental health issues, to reflect recent changes to legislation and improved awareness of mental health conditions.
- Allow a director to be removed if the Board passes a vote of no confidence in them.
- Allow a director to attend a meeting by video or telephone conference.

In June 2022 a further change was made to the Articles of Association to:

- Amended text to improve clarity
- Article amended to remove outdated text referring to first-ever AGM
- Article amended to remove the impression that Directors do not have to be Members
- Article amended to allow board meetings and AGMs to be held online via video or telephone conference
- Article amended to allow directors to attend meetings online via video or telephone conference
- Article amended to strengthen eligibility criteria for Directorship
- Article added to ensure Directors uphold the aims, objects and strategy of the Company
- Article added to clarify that Directors must be Members
- Bisexual added in line with the Objects of the Company

Recruitment and appointment of trustees

Directors, who are also trustees under charity law, are generally LGBT HERO volunteers and are elected to the Board by members of HERO. Our constitution states that there are normally nine places on the Board.

The term of office for an elected Director is set at four years maximum, and each year at least two members of the Board must stand down. Board members may choose to stand for re-election. New Directors are provided with an induction process led by the Chair, and all Directors may access training based on the skills needed to fulfil their role as a director as set out in their role description. We have a policy on training, induction, and support of Board members.

The Directors who served during the year and up to the date of this report are as disclosed on legal and administrative details page.

Organisation

The Board of Trustees, which comprises four members, administers the charity. The Board meets periodically to review the affairs of the charity and to consider strategies and operations. To facilitate activities, the Board have delegated authority, within terms of delegation approved by the Trustees, for operational matters including financial, employment and other related activities. All decisions relating to strategy and policy are made by the Board of Trustees.

HEALTH EQUALITY AND RIGHTS ORGANISATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

Risk management

Our major risks have been reviewed by LGBT HERO's Board and its subgroup, the Risk Subcommittee. The Risk Subcommittee maintains and monitors risks and reports to the Board. A risk register is used with a defined risk scoring approach. The risks are regularly revised to ensure they accurately reflect the current situation.

Our main risk is that we will not find sufficient new sources of funding to allow us to continue operating, although our confirmed income and current reserves are now at a level to allow us to deliver our planned work beyond 2024-2025. We are engaged in a strategy of seeking new funding and a diversity of funding by increasing our support from trusts and foundations, building on our community fundraising and our ability to generate revenue from our activities. In 2023/24, LGBT HERO received three legacies in excess of £50,000 which will allow the charity to explore how it can better sustain the organisation going forward. The board are looking at how to increase opportunities to bring in new funding through LGBTQ+ Awareness Training, increase community donations via our new Community Fundraising Officer – funded by legacies and donations - and bring in an ecommerce model in order to increase the brand of LGBT HERO through sales of merchandise and corporations.

LGBT HERO's Board of Directors also receives an annual health and safety risk assessment. The planning document for all new interventions now includes a risk assessment.

Remuneration policy for key management personnel

LGBT HERO has a staff pay policy, which is reviewed regularly by the Board. It includes pay scales with incremental points for each post within the organisation and specifies how inflationary increases are determined.

Related parties

For 2023/24 there has been no transactions between LGBT HERO and trustees.

HEALTH EQUALITY AND RIGHTS ORGANISATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Statement of trustees' responsibilities

The trustees, who are also the directors of Health Equality And Rights Organisation for the purpose 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

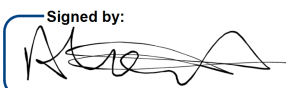
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The trustees' report was approved by the Board of Trustees and signed on its behalf by:

Signed by:

BERC16251B97470...
Alan Palmer
Chair

13 November 2024

HEALTH EQUALITY AND RIGHTS ORGANISATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HEALTH EQUALITY AND RIGHTS ORGANISATION

I report to the trustees on my examination of the financial statements of Health Equality And Rights Organisation (the charity) for the year ended 31 March 2024.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charitable 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 that in any material respect:

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

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

Signed by:



BEA6442682BF4CE
Samir Shah FCA, ATII

Ramon Lee Ltd
Chartered Accountants
93 Tabernacle Street
London
EC2A 4BA

Dated: 13 November 2024

HEALTH EQUALITY AND RIGHTS ORGANISATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2024 £	Total 2023 £
<u>Income and endowments from:</u>						
Donations and legacies	3	71,488	-	-	71,488	160,189
Charitable activities	4	3,101	-	250,974	254,075	269,298
Investments	5	3,580	-	-	3,580	671
Other income	6	260	-	-	260	-
Total income		78,429	-	250,974	329,403	430,158
<u>Expenditure on:</u>						
Raising funds	7	5,431	-	-	5,431	10,254
Charitable activities	8	65,396	-	231,869	297,265	229,637
Total expenditure		70,827	-	231,869	302,696	239,891
Net incoming resources before transfers		7,602	-	19,105	26,707	190,267
Gross transfers between funds		5,458	-	(5,458)	-	-
Net income for the year/ Net movement in funds		13,060	-	13,647	26,707	190,267
Fund balances at 1 April 2023		134,501	30,000	100,290	264,791	74,524
Fund balances at 31 March 2024		147,561	30,000	113,937	291,498	264,791

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.

The notes on pages 13 to 29 form part of these financial statements.

HEALTH EQUALITY AND RIGHTS ORGANISATION

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		1,909		4,451
Current assets					
Debtors	13	11,786		13,583	
Cash at bank and in hand		307,271		272,205	
		319,057		285,788	
Creditors: amounts falling due within one year	14	(29,468)		(25,448)	
Net current assets			289,589		260,340
Total assets less current liabilities			291,498		264,791
Income funds					
Restricted funds	16		113,937		100,290
<u>Unrestricted funds - general</u>					
Designated funds	17	30,000		30,000	
General unrestricted funds		147,561		134,501	
			177,561		164,501
			291,498		264,791

The notes on pages 13 to 29 form part of these financial statements.

HEALTH EQUALITY AND RIGHTS ORGANISATION

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2024

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

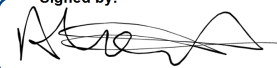
The directors acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

The financial statements were approved by the Trustees on 13 November 2024

Signed by:

BEBC16251B97470...

Alan Palmer
Trustee

Company registration number 2702133

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Going concern

The financial statements show a surplus of £26,707 (2023 – £190,267) for the year and free reserves of £145,652 (2023 – £130,050). The trustees are of the view that these results have secured the immediate future of the Charity for the next 12 to 18 months and on this basis the charity is a going concern.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

All income is included in the statement of financial activities when the charity is legally entitled to it, receipt is probable and the amount can be measured with sufficient reliability.

Grant income

Grants are credited to the statement of financial activities when the charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related.

Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the income is recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the charity and with no specific restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities.

Donations and legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and where the amount can be reliably measured.

Contract income

Income from charitable activities include income recognised as earned (as the related goods and services are provided) under contract.

Investment income

Investment income is included when receivable.

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and administration personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of staff time allocated to each activity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

The cost of minor additions or those costing less than £500 are not capitalised.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures and fittings	Written down value 25%
Computer equipment	Straight line 4 years

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 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 of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.9 Taxation

The charity is a registered charity and, therefore, is not liable to Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.10 Creditors and provisions

Creditors and provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.11 Operating leases

The charity classifies the lease of property as an operating lease. The rentals are charged to the Statement of Financial Activities on a straight-line basis over the lease duration. No assets are held under hire purchase agreements.

1.12 Volunteers and donated services, facilities and goods

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity is not recognised in the main body of the financial statements but detail is contained in the trustees' report.

On receipt, donated professional services, donated facilities and goods are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.13 Debtors

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

1.14 Pensions

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 under the scheme by the charity to the fund. The charity has no liability under the scheme other than for the payment of those contributions. As of 1 August 2016 all employees have opted in to the HERO Work Pension scheme provided by AEGON. This was the staging date when the Health Equality and Rights Organisation had to auto enrol to a Work Pension plan. This plan is the same plan that AEGON provided prior the staging date.

1.15 Cash flow statement

The charity qualifies as a small company and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 1, not to prepare a cash flow statement.

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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.

3 Donations and legacies

	Unrestricted funds £	Total 2024 £	Total 2023 £
Donations	18,932	18,932	17,937
Gift Aid	4,319	4,319	5,675
Community Fundraising	5,737	5,737	4,937
Luis Arther Legacy Fund	10,000	10,000	55,000
Rob Dawson Fund	-	-	6,640
Ian cosh Legacy	32,500	32,500	70,000
	<u>71,488</u>	<u>71,488</u>	<u>160,189</u>
For the year ended 31 March 2023	<u>160,189</u>		<u>160,189</u>

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

	Community Development	Outreach & Support	Project Development and Campaigning	Total 2024	Total 2023
	£	£	£	£	£
Abbvie HIV Peer Support	-	-	-	-	6,339
Big Lottery - Awards for All	-	-	-	-	8,809
City Bridge Trust - LGBTQ+ London engagement	-	23,663	-	23,663	17,438
City Bridge Trust - London Project	-	22,928	-	22,928	32,207
FS ads	-	-	2,400	2,400	4,503
FS apps	-	-	701	701	787
Gilead Monkeypox	-	-	-	-	25,330
Gilead Sciences Ltd - Trans HIV Prevention Programme	-	-	18,000	18,000	5,275
GLA Voting ID	-	-	37,373	37,373	11,250
Hattha Hudson legacy fund	-	17,563	-	17,563	-
London Borough of Lambeth - Whole System Approach	50,995	-	-	50,995	60,079
Lewisham Council LGBTQ +programme	1,969	-	-	1,969	-
Lambeth Community Fund	-	9,447	-	9,447	9,447
National Lottery Community Fund - London Friend and Elop	-	35,613	-	35,613	26,645
National Lottery Heritage Fund	-	-	4,371	4,371	39,340
The McCarthy Stone Charitable Foundation	-	4,895	-	4,895	4,895
United Kingdom Health Security Agency	-	-	-	-	16,954
The London Community Foundation	-	14,824	-	14,824	-
National Lottery Sexual Abuse Project	-	9,333	-	9,333	-
	<u>52,964</u>	<u>138,266</u>	<u>62,845</u>	<u>254,075</u>	<u>269,298</u>
Analysis by fund					
Unrestricted funds - general	-	-	3,101	3,101	5,290
Restricted funds	<u>52,964</u>	<u>138,266</u>	<u>59,744</u>	<u>250,974</u>	<u>264,008</u>
	<u>52,964</u>	<u>138,266</u>	<u>62,845</u>	<u>254,075</u>	<u>269,298</u>
For the year ended 31 March 2023					
Unrestricted funds - general	-	-	5,290	-	5,290
Restricted funds	<u>60,079</u>	<u>96,971</u>	<u>106,958</u>	-	<u>264,008</u>
	<u>60,079</u>	<u>96,971</u>	<u>112,248</u>	-	<u>269,298</u>

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Investments

	Unrestricted funds £	Total 2024 £	Total 2023 £
Bank interest	3,580	3,580	671
	3,580	3,580	671
For the year ended 31 March 2023	671		671

6 Other income

	Unrestricted funds £	Total 2024 £	Total 2023 £
Other Income	260	260	-
	260	260	-
For the year ended 31 March 2023	-		-

7 Raising funds

	Unrestricted funds £	Total 2024 £	Total 2023 £
Staff costs	3,681	3,681	4,863
Fundraising costs	1,138	1,138	4,548
Support costs	525	525	711
Governance costs	87	87	132
	5,431	5,431	10,254
For the year ended 31 March 2023			
Fundraising and publicity	10,254		10,254
	10,254		10,254

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Charitable activities

	Community Developmen t £	Outreach & Support £	Project Development & Campaigning £	Policy £	Total 2024 £	Total 2023 £
Staff costs	17,023	111,307	82,269	-	210,599	164,284
Project costs	3,113	12,192	12,719	-	28,024	24,600
	<u>20,136</u>	<u>123,499</u>	<u>94,988</u>	<u>-</u>	<u>238,623</u>	<u>188,884</u>
Share of support costs (see note 9)	5,009	25,832	19,449	-	50,290	34,379
Share of governance costs (see note 9)	832	4,290	3,230	-	8,352	6,374
	<u>25,977</u>	<u>153,621</u>	<u>117,667</u>	<u>-</u>	<u>297,265</u>	<u>229,637</u>
Analysis by fund						
Unrestricted funds - general	5,946	34,083	25,367	-	65,396	
Restricted funds	20,031	119,538	92,300	-	231,869	
	<u>25,977</u>	<u>153,621</u>	<u>117,667</u>	<u>-</u>	<u>297,265</u>	
For the year ended 31 March 2023						
Unrestricted funds - general	21,658	5,080	37,022	2,159		65,919
Restricted funds	42,363	67,753	53,602	-		163,718
	<u>64,021</u>	<u>72,833</u>	<u>90,624</u>	<u>2,159</u>		<u>229,637</u>

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Support costs

	Support costs £	Governance costs £	Total 2024 £	Total 2023 £
Staff costs	11,649	5,469	17,118	6,741
Depreciation	2,542	-	2,542	2,398
Premises costs	14,529	-	14,529	11,380
Office Costs	6,646	-	6,646	6,000
Other costs	3,521	-	3,521	1,653
Legal & professional costs	35	-	35	48
Accountancy & Payroll costs	11,893	-	11,893	10,626
Independent examiner's fees	-	2,970	2,970	2,750
	<u>50,815</u>	<u>8,439</u>	<u>59,254</u>	<u>41,596</u>
Analysed between				
Fundraising	525	87	612	843
Charitable activities	50,290	8,352	58,642	40,753
	<u>50,815</u>	<u>8,439</u>	<u>59,254</u>	<u>41,596</u>

10 Net movement in funds

	2024 £	2023 £
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	2,542	2,398
Operating Lease Rentals: Property	10,704	9,812
<u>Independent examiner's fees</u>		
Independent Examination	1,900	1,800
Other services	1,070	950
	<u>2,970</u>	<u>2,750</u>

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Employees

The average number of full time equivalent employees (including casual and part-time staff) was as follows:

	2024 Number	2023 Number
Raising Funds	0.05	0.08
Community Development	0.48	0.94
Outreach & Support	2.46	1.21
Project Development and Campaigning	1.85	1.45
Support	0.23	0.05
Governance	-	0.05
Total	5.07	3.78

The average monthly number of employee during the year was 6 (2023 - 4)

Employment costs	2024 £	2023 £
Wages and salaries	205,530	156,146
National Insurance	15,622	11,935
Pension	10,246	7,807
	231,398	175,888

During the year no trustees received any remuneration (2023 - £nil). No trustee received reimbursement of travel expenses during the year (2023 – £nil).

The total employee benefits of the key management personnel of the charity were £78,516 (2023 - £75,117).

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,000 to £70,000	1	1

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 1 April 2023	4,818	19,661	24,479
At 31 March 2024	4,818	19,661	24,479
Depreciation and impairment			
At 1 April 2023	3,699	16,329	20,028
Depreciation charged in the year	280	2,262	2,542
At 31 March 2024	3,979	18,591	22,570
Carrying amount			
At 31 March 2024	839	1,070	1,909
At 31 March 2023	1,119	3,332	4,451

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	-	700
Other debtors	6,185	7,584
Prepayments	5,601	5,299
	11,786	13,583

14 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Trade creditors		1,306	1,023
Taxation and social security		14,768	11,560
Deferred income	15	8,784	8,943
Other creditors		1,618	1,146
Accruals		2,992	2,776
		29,468	25,448

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Deferred income

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	8,784	8,943
	<u>8,784</u>	<u>8,943</u>
Movements in the year:		
Deferred income at 1 April 2023	8,943	-
Released from previous periods	(8,943)	-
Resources deferred in the year	<u>8,784</u>	<u>8,943</u>
Deferred income at 31 March 2024	<u>8,784</u>	<u>8,943</u>

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£	£	£
City Bridge Trust - London Project	32,207	(24,962)	7,245	22,929	(28,998)	(1,176)	-
Gilead Sciences Ltd - Trans HIV Prevention Programme	5,275	(5,275)	-	18,000	(16,583)	(1,417)	-
National Lottery Community Fund - London Friend and Elop	26,645	(26,645)	-	35,613	(28,247)	-	7,366
London Borough of Lambeth - Whole System Approach	60,079	(42,363)	17,716	50,995	(18,616)	-	50,095
Abbvie HIV Peer Support	6,339	(4,017)	2,322	-	-	-	2,322
City Bridge Trust - LGBTQ+ London engagement	17,438	(5,941)	11,497	23,663	(19,953)	-	15,207
The McCarthy Stone Charitable Foundation	4,896	(3,434)	1,462	4,895	(3,910)	-	2,447
Lambeth Community Fund	9,447	(2,756)	6,691	9,447	(15,777)	(361)	-
Gilead Monkeypox	25,330	(13,302)	12,028	-	(10,078)	(1,950)	-
GLA Voting ID	11,250	(8,001)	3,249	37,372	(32,468)	-	8,153
UK Health Security Agency	16,954	(5,036)	11,918	-	(8,911)	-	3,007
Big Lottery - Awards for All	8,809	(350)	8,459	-	(7,272)	-	1,187
National Lottery Heritage Fund	39,340	(21,637)	17,703	4,371	(16,988)	-	5,086
National Lottery Sexual Abuse Project	-	-	-	9,333	-	-	9,333
The London Community Foundation	-	-	-	14,824	(10,815)	-	4,009
Lewisham Council LGBTQ +programme	-	-	-	1,969	(1,415)	(554)	-
Hattha Hudson legacy fund	-	-	-	17,563	(11,838)	-	5,725
	<u>264,009</u>	<u>(163,719)</u>	<u>100,290</u>	<u>250,974</u>	<u>(231,869)</u>	<u>(5,458)</u>	<u>113,937</u>

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Restricted funds

(Continued)

City Bridge Trust - LGBTQ+ London engagement project: This fund was used to develop a mapping tool for LGBTQ+ support organisations in London. The project, in partnership with the LGBT Consortium, aimed to find gaps in the system on a local level and highlight areas where services are oversubscribed. HERO developed the mapping tool and promoted its services to LGBTQ+ people, commissioners and potential funders. This project ended in March 2024.

City Bridge Foundation

Older LGBTQ+ Support: This fund is to provide support for older LGBTQ+ people living in London by providing peer-support and activities that helps older people to connect.

National Lottery Heritage Fund: Funding towards capturing the history of GMFA (Gay Men Fighting AIDS) by creating an online archive and capturing verbal conversations.

McCarthy and Stone Foundation: Funding to support for older LGBTQ+ people in London by providing online peer-support.

Big Lottery Awards for all: Funding towards developing a new information hub and campaign focused on suicide within the LGBTQ+ community and a new grant in March 2024 to develop work around sexual abuse and consent.

National Lottery Community Fund (London Friend and Elop): Funding towards a three-year programme to help improve the mental wellbeing of LGBTQ+ people by providing online peer-support groups and developing awareness campaigns in partnership with London Friend and Elop.

National Lottery Heritage Fund: Funding towards the archiving of GMFA (Gay Men Fighting AIDS) at www.gmfa.org.uk.

London Borough of Lambeth (Whole System Approach): Funding towards extending the ongoing programme to support Lambeth Council in how it supports its LGBTQ+ residents. LGBT HERO is funded to continue developing a new safer space initiative to help increase the number of safe spaces for LGBTQ+ people in Lambeth.

Gilead Sciences Ltd – Mpox: This fund was used to continue support and awareness about mpox and sexual health among gay, bi and trans men in the UK.

GLA / Grassroots London: This fund was used to develop a voter ID awareness project to inform LGBTQ+ people about the new changes in the law in partnership with the LGBT Consortium.

London Community Fund

NWAD: This fund was used to develop a new health and wellbeing training programme for LGBTQ+ people in Lambeth.

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Restricted funds

(Continued)

Lambeth Community Fund: This fund was used to develop a new health and wellbeing training programme for LGBTQ+ people in Lambeth

UKHSA (HIV and sexual health Fund): This fund was used to develop a sexual wellbeing information for gay, bisexual, and trans men but with extra focus on from GBT MSM from minority ethnic backgrounds.

Gilead Sciences Ltd – South Asian Wellbeing: This fund was used to develop an information, and a public information campaign focused on increasing support for South Asian gay, bisexual and trans men.

Lewisham Council: This grant was to run focus groups for Lewisham Council to better support their work for LGBTQ+ residents in Lewisham.

Abbvie HIV Peer Support - Funding towards supporting gay, bisexual and trans men from minority ethnic backgrounds who are living with HIV.

Hattha Hudson Legacy Fund - A legacy donation to help support and empower South Asian gay, bisexual and trans men through group work, peer-support and information advocacy.

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds		
	Balance at 1 April 2022	Incoming resources	Balance at 1 April 2023	Incoming resources	Balance at 31 March 2024
	£	£	£	£	£
Capacity Building	30,000	-	30,000	-	30,000
	<u>30,000</u>	<u>-</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>

Capacity building: This fund will be used for core work until adequate additional funding is realised and represents six months' operating costs while continuing to deliver services for the LGBT Community. During the year, £nil (2023 - Nil) was transferred to unrestricted funds to cover the operating costs.

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

18 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2024	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£	£	£	£	£
Fund balances at 31 March 2024 are represented by:								
Tangible assets	1,909	-	-	1,909	4,451	-	-	4,451
Current assets/(liabilities)	145,652	30,000	113,937	289,589	130,050	30,000	100,290	260,340
	<u>147,561</u>	<u>30,000</u>	<u>113,937</u>	<u>291,498</u>	<u>134,501</u>	<u>30,000</u>	<u>100,290</u>	<u>264,791</u>

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

19	Operating lease commitments	2024	2023
		£	£
	Within one year	1,784	1,784
		<u>1,784</u>	<u>1,784</u>
		<u>1,784</u>	<u>1,784</u>
20	Related party transactions		
	There were no disclosable related party transactions during the year (2023 - none).		
21	Share capital		
	The company is limited by guarantee and does not have a share capital divided by shares. The liability of each member in the event of winding up is limited to £1.		
22	Pension		
	The pension cost charge represents contributions payable by the Charity to the fund and amounted to £10,246 (2023 - £7,807). Contributions totalling £1,271 (2023 - £1,029) were payable to the fund at the year end and are included in other creditors.		

Accounts

Charity registration number 1076854

Company registration number 2702133 (England and Wales)

HEALTH EQUALITY AND RIGHTS ORGANISATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

HEALTH EQUALITY AND RIGHTS ORGANISATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Alan Palmer – Chair Timothy James O’Rahilly – Vice Chair Roland Thomas Brunner - Treasurer Ian Richard Watters Andrew Frank Goodhead (Resigned on 07 March 2023) Michael Harvey Dr Rory McGill Shamal Waraich John Stone (Resigned on 13 July 2022) Mark Edward Lewis (Appointed on 13 September 2023) Jonathan Haworth (Appointed on 13 September 2023)
Charity number	1076854
Company number	2702133
Senior Management Team	Ian Howley – Chief Executive Officer
Registered office	The Link, Unit 74 49 Effra Road London England SW2 1BZ
Independent examiner	Samir Shah FCA, ATII Ramon Lee Ltd Chartered Accountants 93 Tabernacle Street London EC2A 4BA
Bankers	National Westminster Bank plc 332 High Holborn London WC1V 7PS

HEALTH EQUALITY AND RIGHTS ORGANISATION

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HEALTH EQUALITY AND RIGHTS ORGANISATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities Act 2011, the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

About Health Equality and Rights Organisation

LGBT HERO is the national health and wellbeing charity supporting over 100,000 LGBTQ+ people a month by providing trusted information, advice and various types of support including one-to-one, group and peer-support on issues including mental health, sexual health, suicide, living with HIV, gender and sexuality, coming out, hate crime and discrimination. LGBT HERO campaigns for better health and social inequalities with many of our campaigns reaching millions of people a year.

LGBT HERO aims to improve the health, enhance the wellbeing and champion the rights of LGBTQ+ people. LGBT HERO provides LGBTQ+ people with accurate and credible information so they can build skills that enable them to make informed choices about their health and wellbeing. We encourage LGBTQ+ people to create social change in our communities by providing a platform where they are heard and valued.

LGBT HERO wants to see a world where LGBTQ+ people have the same opportunities in life as all other people and are not disadvantaged by health or social inequalities because of their sexuality or identity.

History

LGBT HERO began its journey as GMFA (originally Gay Men Fighting AIDS) in 1992. GMFA was formed by a group of gay men who felt that there was not enough HIV prevention work being specifically targeted at gay men. GMFA quickly earned a reputation for delivering frank, honest and often sexy campaigns for gay men.

From the beginning, we used a model of community mobilisation and peer education. Rather than just producing health promotion aimed at gay men, we wanted gay men to play a central role in the development, design and delivery of interventions. This resulted in interventions that spoke to gay men from the perspective of gay men, avoiding the paternalistic approach of some other public health interventions.

In 2011 the charity created a parent organisation known as 'Health Equality and Rights organisation later known as LGBT HERO. As of 2023, LGBT HERO is the main portal for all of the charity's health promotion work with some minor work delivered through the GMFA channels.

Many things about LGBT HERO have changed but recruiting and retaining members of our target groups and keeping them at the heart of our organisation and our work has not. Each year up to 100 people actively volunteer for us, and our methods of developing projects and our policies are built around being a truly volunteer-led organisation.

Objectives and activities

The objectives of the charity as set out in the Memorandum and Articles of Association are:

- To protect and preserve public health in particular amongst the gay male, lesbian, bisexual and transgender population of the United Kingdom.
- To advance public education in the subjects affecting the health of the gay male, lesbian, bisexual and transgender population including the causes, symptoms, treatment and prevention of illness, in particular through the promotion of research and the dissemination of the useful results of research.

HEALTH EQUALITY AND RIGHTS ORGANISATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

LGBT HERO mission:

The mission of LGBT HERO is to improve the health, enhance the well-being, and champion the rights of LGBTQ+ people. HERO recognises LGBTQ+ people as lesbian, gay, bisexual, transgender, queer, questioning, intersex, asexual and any other person who self-identifies within the LGBTQ+ umbrella.

LGBT HERO provides LGBTQ+ people with accurate and credible information so they can build skills that enable them to make informed choices about their health and well-being. LGBT HERO encourages LGBTQ+ people to create social change in our communities by providing a platform where LGBTQ+ people are heard and valued. LGBT HERO's mission is a guiding principle governing all of our work.

LGBT HERO vision:

LGBT HERO wants to see a world where LGBTQ+ people have the same opportunities in life as all other people and are not disadvantaged by health or social inequalities because of their sexuality or identity.

LGBT HERO values:

- All people, regardless of age, race, nationality, religion, disability, gender identity or sexuality, should have equal opportunities in life.
- All people regardless of their sexuality and gender identity are entitled to equal rights and respect.
- The needs of LGBTQ+ people should be considered in all aspects of their health, wellbeing, and life.
- Our work will address identified health inequalities within LGBTQ+ communities and advocate for full acceptance of and equal rights for LGBTQ+ people.
- Health promotion is done best when LGBTQ+ community members collectively contribute to its development and delivery, it is underpinned by evidence, and it can demonstrate its positive impact.

LGBT HERO's goals:

- Ensure LGBTQ+ people have access to information and support to enable them to make the best health choices for themselves.
- Decrease the number of LGBTQ+ people who experience mental health issues.
- Decrease the number of LGBTQ+ people who die by suicide.
- Improve LGBTQ+ people's sexual health, including eradicating new HIV infections.
- End HIV-related stigma.
- Increase representation of LGBTQ+ black, Asian and minority ethnic groups within LGBTQ+ communities.
- Support all LGBTQ+ people to live emotionally and physically healthy lives.

Volunteer leadership

- LGBT HERO is a volunteer-led organisation. We use 'volunteer leadership' to describe the method by which our volunteers contribute to LGBT HERO and participate in developing its interventions.
- Members of the Board of Directors are volunteers elected by the volunteers. Volunteers also steer the organisation as members of the groups who develop projects. All LGBT HERO volunteers have the right to join any group within LGBT HERO.

Volunteers

LGBT HERO believes that health promotion for LGBTQ+ people is fundamentally enhanced when community members take a central role in the development and delivery of projects. All our projects are guided by the people we serve. We aim to involve people with lived experience of the issues we address. LGBT HERO currently has a base of over 100 volunteers with 60% active on a regular basis.

Employees

On 31 March 2023, LGBT HERO had three full-time and two part-time members of staff with the support of several freelancers throughout the year. The staff team consisted of the Chief Executive Officer, two Project Managers and two Community Support Workers. Employees are responsible for the day-to-day management of LGBT HERO and its projects.

HEALTH EQUALITY AND RIGHTS ORGANISATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Partnerships

LGBT HERO's work is developed in partnership with other voluntary, statutory and research organisations.

LGBT HERO is a partner within the National LGBT Partnership, a strategic partner for the Department of Health. HERO is also a member of the LGBT Consortium, a national body bringing together LGBTQ+ organisations. Currently LGBT HERO is in a partnership with the LGBT Consortium for the Always Out There project funded by the City Bridge Trust, which will run until December 2023. LGBT HERO continued its partnership with the London Friend and ELOP for the LGBT mental health covid response funded by the Big Lottery. LGBT HERO has also been working in partnership with Lambeth Council on a Whole System approach since 2017 to help improve the health and wellbeing of LGBTQ+ residents who live, work and socialise in Lambeth. LGBT HERO also has working partnerships with various LGBTQ+ venues, clinics and community groups.

Achievements and performance

LGBT HERO continued to grow in 2022-2023. Our journey as an LGBTQ+ organisation continues to open new doors as we explore who we want to be as a charity. We continue to build stronger partnerships with other LGBTQ+ organisations such as London Friend and ELOP. Our sexual health work has also shifted, and we focus on the link between mental health and sexual health. LGBT HERO also increase its social inequalities work by partnering with the GLA to improve voter turnout in LGBTQ+ communities. Over the course of the year, LGBT HERO continued to harness the creativity and enthusiasm of its volunteers and staff, the power of social media, and other platforms to deliver effective, ground-breaking HIV prevention, sexual health interventions, mental health, and suicide prevention resources, while also addressing health inequality issues such as mental health.

Here are some of the key successes. In 2022/23 LGBT HERO:

- LGBT HERO now receives over 1.950 million interactions by people who engage with our information and advice. That's an increase of 125,000 interactions with our information, advice and support pages.
- Our peer-support forums supported nearly 400,000 people in 2022/23, an increase of 275,000 with 2355 new members. Our forums now have nearly 4000 members.
- We signposted over 500,000 people into mental and sexual health services.
- Our group support programme 'HangOuts' continues to grow, in 2022/23 we've supported over 319 people over 75 sessions. Our HangOuts include the:
 - LGBTQ+ HangOuts,
 - Trans+ HangOuts,
 - South Asian HangOuts,
 - 50+ HangOuts and our
 - Positive HangOuts for GB MSM living with HIV.
- Through our health and social inequality campaigns we reached over 2.5 million people which included:
 - Our Mpox health hub and online social campaign that supported over 250,000 GB MSM
 - Our 'Can We Help' Mental Wellbeing campaign in partnership with London Friend and Elop reached over 1.5 million people.
 - Our 'LGBTQ+ Votes Matter' campaign reached over 300,000 people.
 - Our South Asian sexual wellbeing hub attracted over 100,000 visits with a social campaign reaching an additional 200,000 people.
 - And our complete social reach for 2022/23 was 5.4 million impressions – an increase of 300,000.

The board held seven meetings during 2022-23 – 6 normal (May, July, September, November, January, March) and 1 EGM to sign off the accounts in December 2022. The board's achievements include:

- Supporting the restructuring of the organisation to reflect the needs of LGBT HERO in a modern era.
- Reworking several policies, including the 'Working from Home' policy, and rewording several policies to become gender neutral.
- Updating and reviewing the Risk Register to reflect the changing nature of the organisation.
- Supporting the LGBT HERO team on several fundraisers including RVT Sports Day.
- Appointing new members to the board of directors to maintain a strong skilled group.
- Support the Chief Executive in supporting the ongoing development of the charity and its projects.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Directors consider how planned activities will contribute to the aims and objectives they have set.

HEALTH EQUALITY AND RIGHTS ORGANISATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

LGBT HERO is achieving public benefit through our work providing health information to members of the LGBTQ+ communities and promoting the health choices that are available to them. This year we have achieved this by improving the effectiveness of our interventions, which include a website, press and online campaigning work and peer support. Whilst these services are mainly aimed at LGBTQ+ people they can also be accessed by any member of the public.

Financial review

The Statement of Financial Activities showed a net surplus of £190,267 (2022 – net deficit of £52,227) for the year and reserves stand at £264,791 (2022 - £74,524) as on 31 March 2023. The financial position at the year revealed by the Balance Sheet shows net current assets or working capital of £260,340 (2022 – £68,813). The net book value of tangible fixed assets held, all of which are used directly for charitable purposes, amounted to £4,451 (2022 – £5,711).

In 2022-23 HERO has been awarded grants with a total value of £264,008 from London Borough of Lambeth, National Lottery Community Fund, City Bridge Trust, UKHSA, the GLA, Gilead Sciences Ltd, Big Lottery, AbbVie LTD, The London Community Fund, The National Lottery Heritage Fund and McCarthy and Stone Foundation and the Lambeth Community Fund.

With the present funding in place, the forecast surplus for 2023-24 is in the region of £9,700. Currently, LGBT HERO is awaiting decisions on additional funding requests that have been submitted.

In November 2022, LGBT HERO was alerted to a two legacies part of which we received in 2022/23. In November 2022 we received a sum of £70,000 from the legacy of Ian Cosh and in March 2023, we received a legacy of £55,000 from the legacy of Luis Arthur. We are expecting two further payments in 2023/24 which will have an outcome on the expected income and surplus for 2023/24. This will be reported in next year's trustees' report.

The Directors do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Principal funding sources

In 2022-23 the principal funding sources came from a mixture of trusts, foundations and local government which includes:

- The Big Lottery Community Fund
- Gilead Sciences LTD
- Lambeth Council
- GLA / Grassroots London
- City Bridge Trust
- UKHSA
- McCarthy and Stone Foundation
- Lambeth Community Fund
- AbbVie Ltd.

Investment powers and policy

Although LGBT HERO is aware as a charity that the board of directors have the power to make financial investments. This is not something the board has explored and has no intention to within the coming years. Should the charity vastly exceed its reserve funds, the board will set up a committee to investigate whether investing is a suitable option for the charity and its long-term goals. If this were to happen, the Chair will raise it as a point of interest for exploration and members of the charity will vote on any options put forward at an AGM.

Reserves policy

As at 31 March 2023, LGBT HERO had unrestricted reserves of £164,501 (2022 - £74,524). £30,000 (2022 - £30,000) of this has been designated to a Capacity Building fund to enable LGBT HERO to hold sufficient cashflow for approximately six months* of operating costs while still delivering our core services. This level of designated funds is therefore held to cover the cost of our work until adequate ongoing funding is realised.

LGBT HERO's Board of Directors receives a cashflow forecast on a quarterly basis, in order to monitor the predicted level of reserves over the next 12 months and ensure that the organisation remains sustainable.

HEALTH EQUALITY AND RIGHTS ORGANISATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

The Boards recognises that the reserves are higher this year due to a the two legacies received and a larger amount of income from contracts throughout the year which affected the charity's reserves.

Plans for future periods

Future activities

For 2023/24 the board of directors will work with the Chief Executive to further strengthen the charities position as an LGBTQ+ organisation tackling the major health and social inequalities, this will include:

- A new development plan to create a new three-year strategy to be launched in 2024.
- Increase its partnerships to other councils in London, similar to the work conducted with Lambeth Council
- Work to develop a new LGBTQ+ Awareness training programme in order to increase revenue.
- Further the charities suicide prevention programmes
- Increase its online peer-support groups, particularly for gay and bisexual men.
- Improve how the charity supports older LGBTQ+ people.
- Continue its support for people living with HIV.
- Expanding how LGBT HERO can support activists, advocates and campaigners already working in areas of interest.
- Improve existing partnerships while exploring potential new funding partnerships.
- And continue to further strengthen the structure of the organisation to allow LGBT HERO to grow over the next few years.

Structure, governance and management

Governing document

Health Equality and Rights Organisation (LGBT HERO) is a Charity, which is registered under the Companies Act 2006 as a company limited by guarantee and not having a capital divided by shares. The company was incorporated on 31 March 1992 and registered as a charity on 2 August 1999. The Charity registration number is 1076854 and the company registration number is 02702133.

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. The Memorandum of Association and the Articles of Association were updated in December 2002 to reflect a change in the objects of the charity, a new name and to allow members of the Board to be co-opted.

A further change was made in June 2011 when members voted to adopt a new name, the Health Equality and Rights Organisation (LGBT HERO), and to expand our remit to allow us to address the health needs of a wider population, specifically LGBTQ+ people.

In July 2016, the Articles of Association were amended to:

- Revise the wording outlining circumstances under which a director can be removed if they are unable to carry out their role as a result of either physical or mental health issues, to reflect recent changes to legislation and improved awareness of mental health conditions.
- Allow a director to be removed if the Board passes a vote of no confidence in them.
- Allow a director to attend a meeting by video or telephone conference.

In June 2022 a further change was made to the Articles of Association to:

- Amended text to improve clarity
- Article amended to remove outdated text referring to first-ever AGM
- Article amended to remove the impression that Directors do not have to be Members
- Article amended to allow board meetings and AGMs to be held online via video or telephone conference
- Article amended to allow directors to attend meetings online via video or telephone conference
- Article amended to strengthen eligibility criteria for Directorship
- Article added to ensure Directors uphold the aims, objects and strategy of the Company
- Article added to clarify that Directors must be Members
- Bisexual added in line with the Objects of the Company

HEALTH EQUALITY AND RIGHTS ORGANISATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2023*

Recruitment and appointment of trustees

Directors, who are also trustees under charity law, are generally LGBT HERO volunteers and are elected to the Board by members of HERO. Our constitution states that there are normally nine places on the Board.

The term of office for an elected Director is set at four years maximum, and each year at least two members of the Board must stand down. Board members may choose to stand for re-election. New Directors are provided with an induction process led by the Chair, and all Directors may access training based on the skills needed to fulfil their role as a director as set out in their role description. We have a policy on training, induction, and support of Board members.

The Directors who served during the year and up to the date of this report are as disclosed in the reference and administrative details on page.

Organisation

The Board of Trustees, which comprises four members, administers the charity. The Board meets periodically to review the affairs of the charity and to consider strategies and operations. To facilitate activities, the Board have delegated authority, within terms of delegation approved by the Trustees, for operational matters including financial, employment and other related activities. All decisions relating to strategy and policy are made by the Board of Trustees.

Risk management

Our major risks have been reviewed by LGBT HERO's Board and its subgroup, the Risk Subcommittee. The Risk Subcommittee maintains and monitors risks and reports to the Board. A risk register is used with a defined risk scoring approach. The risks are regularly revised to ensure they accurately reflect the current situation.

Our main risk is that we will not find sufficient new sources of funding to allow us to continue operating, although our confirmed income and current reserves are now at a level to allow us to deliver our planned work beyond 2023/24. We are engaged in a strategy of seeking new funding and a diversity of funding by increasing our support from trusts and foundations, building on our community fundraising and our ability to generate revenue from our activities. In 2022/23, LGBT HERO received two legacies in excess of £140,000 which will allow the charity to explore how it can better sustain the organisation going forward. The board are looking at how to increase opportunities to bring in new funding through LGBTQ+ Awareness Training, increase community donations and bring in an ecommerce model in order to increase the brand of LGBT HERO through sales of merchandise.

LGBT HERO's Board of Directors also receives an annual health and safety risk assessment. The planning document for all new interventions now includes a risk assessment.

Remuneration policy for key management personnel

LGBT HERO has a staff pay policy, which is reviewed regularly by the Board. It includes pay scales with incremental points for each post within the organisation and specifies how inflationary increases are determined.

Related parties

For 2022/23 there has been no transactions between LGBT HERO and related parties.

HEALTH EQUALITY AND RIGHTS ORGANISATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Statement of trustees' responsibilities

The trustees, who are also the directors of Health Equality And Rights Organisation for the purpose 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The trustees' report was approved by the Board of Trustees and signed on its behalf by:

DocuSigned by:

BEB C16251B97470...
Alan Palmer
Chair

18 December 2023

HEALTH EQUALITY AND RIGHTS ORGANISATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HEALTH EQUALITY AND RIGHTS ORGANISATION

I report to the trustees on my examination of the financial statements of Health Equality And Rights Organisation (the charity) for the year ended 31 March 2023.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

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

DocuSigned by:



BFA6442682BF4CE...

Samir Shah FCA, ATII

Ramon Lee Ltd
Chartered Accountants
93 Tabernacle Street
London
EC2A 4BA

Dated: 18 December 2023

HEALTH EQUALITY AND RIGHTS ORGANISATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes					
<u>Income and endowments from:</u>						
Donations and legacies	3	160,189	-	-	160,189	34,148
Charitable activities	4	5,290	-	264,008	269,298	167,034
Investments	5	671	-	-	671	11
Other income	6	-	-	-	-	29,119
Total income		166,150	-	264,008	430,158	230,312
<u>Expenditure on:</u>						
Raising funds	7	10,254	-	-	10,254	88,267
Charitable activities	8	65,919	-	163,718	229,637	194,272
Total expenditure		76,173	-	163,718	239,891	282,539
Net income/(expenditure) for the year/ Net movement in funds		89,977	-	100,290	190,267	(52,227)
Net income/(expenditure) for the year/ Fund balances at 1 April 2022		44,524	30,000	-	74,524	126,751
Fund balances at 31 March 2023		134,501	30,000	100,290	264,791	74,524

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.

The notes on pages 12 to 24 form part of these financial statements.

HEALTH EQUALITY AND RIGHTS ORGANISATION

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		4,451		5,711
Current assets					
Debtors	13	13,583		11,324	
Cash at bank and in hand		272,205		72,567	
		<u>285,788</u>		<u>83,891</u>	
Creditors: amounts falling due within one year	14	<u>(25,448)</u>		<u>(15,078)</u>	
Net current assets			260,340		68,813
Total assets less current liabilities			<u>264,791</u>		<u>74,524</u>
Income funds					
Restricted funds	17		100,290		-
<u>Unrestricted funds - general</u>					
Designated funds	18	30,000		30,000	
General unrestricted funds		<u>134,501</u>		<u>44,524</u>	
			164,501		74,524
			<u>264,791</u>		<u>74,524</u>

The notes on pages 12 to 24 form part of these financial statements.

HEALTH EQUALITY AND RIGHTS ORGANISATION

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2023

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

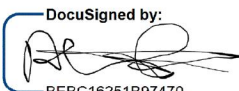
The directors acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

The financial statements were approved by the Trustees on 18 December 2023

DocuSigned by:

BEBC16251B97470...
Alan Palmer
Trustee

Company registration number 2702133

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Going concern

The financial statements show a surplus of £190,267 (2022 – net deficit of £52,227) for the year and free reserves of £130,050 (2022 – £38,813). The trustees are of the view that these results have secured the immediate future of the Charity for the next 12 to 18 months and on this basis the charity is a going concern.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

All income is included in the statement of financial activities when the charity is legally entitled to it, receipt is probable and the amount can be measured with sufficient reliability.

Grant income

Grants are credited to the statement of financial activities when the charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related.

Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the income is recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the charity and with no specific restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities.

Donations and legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and where the amount can be reliably measured.

Contract income

Income from charitable activities include income recognised as earned (as the related goods and services are provided) under contract.

Investment income

Investment income is included when receivable.

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and administration personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of staff time allocated to each activity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

The cost of minor additions or those costing less than £500 are not capitalised.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures and fittings	Written down value 25%
Computer equipment	Straight line 4 years

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 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 of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.9 Taxation

The charity is a registered charity and, therefore, is not liable to Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.10 Creditors and provisions

Creditors and provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

1.11 Operating leases

The charity classifies the lease of property as an operating lease. The rentals are charged to the Statement of Financial Activities on a straight-line basis over the lease duration. No assets are held under hire purchase agreements.

1.12 Volunteers and donated services, facilities and goods

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity is not recognised in the main body of the financial statements but detail is contained in the trustees' report.

On receipt, donated professional services, donated facilities and goods are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.13 Debtors

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

1.14 Pensions

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 under the scheme by the charity to the fund. The charity has no liability under the scheme other than for the payment of those contributions. As of 1 August 2016 all employees have opted in to the HERO Work Pension scheme provided by AEGON. This was the staging date when the Health Equality and Rights Organisation had to auto enrol to a Work Pension plan. This plan is the same plan that AEGON provided prior the staging date.

1.15 Cash flow statement

The charity qualifies as a small company and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 1, not to prepare a cash flow statement.

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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.

3 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Donations	17,937	-	17,937	20,745
Gift Aid	5,675	-	5,675	3,683
Hatta Hodson Legacy	-	-	-	5,000
Community Fundraising	4,937	-	4,937	4,604
Luis Arther Legacy Fund	55,000	-	55,000	-
Rob Dawson Fund	6,640	-	6,640	-
Other donations	-	-	-	116
Ian cosh Legacy	70,000	-	70,000	-
	<u>160,189</u>	<u>-</u>	<u>160,189</u>	<u>34,148</u>
For the year ended 31 March 2022	<u>34,118</u>	<u>30</u>		<u>34,148</u>

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Community Development	Outreach & Support	Project Development and Campaigning	Total 2023	Total 2022
	£	£	£	£	£
Abbvie HIV Peer Support	-	6,339	-	6,339	-
Big Lottery - Awards for All	-	-	8,809	8,809	8,965
City Bridge Trust - LGBTQ+ London engagement	-	17,438	-	17,438	-
City Bridge Trust - London Project	-	32,207	-	32,207	32,257
Department of Health and Social Care - Suicide Prevention Fund	-	-	-	-	10,408
FS ads	-	-	4,503	4,503	2,850
FS apps	-	-	787	787	1,289
Gilead Monkeypox	-	-	25,330	25,330	-
Gilead Sciences Ltd - Trans HIV Prevention Programme	-	-	5,275	5,275	24,853
GLA Voting ID	-	-	11,250	11,250	-
Gilead Sciences Ltd - The Sexual Wellbeing Project	-	-	-	-	10,000
London Borough of Lambeth - Whole System Approach	60,079	-	-	60,079	36,915
Lambeth Community Fund	-	9,447	-	9,447	-
MSD Online Peer Support	-	-	-	-	8,935
National Lottery Community Fund - London Friend and Elop	-	26,645	-	26,645	17,702
National Lottery Heritage Fund	-	-	39,340	39,340	-
The McCarthy Stone Charitable Foundation	-	4,895	-	4,895	-
United Kingdom Health Security Agency	-	-	16,954	16,954	-
ViiV Online Peer Support BAME	-	-	-	-	12,860
	<u>60,079</u>	<u>96,971</u>	<u>112,248</u>	<u>269,298</u>	<u>167,034</u>
Analysis by fund					
Unrestricted funds - general	-	-	5,290	5,290	4,139
Restricted funds	<u>60,079</u>	<u>96,971</u>	<u>106,958</u>	<u>264,008</u>	<u>162,895</u>
	<u>60,079</u>	<u>96,971</u>	<u>112,248</u>	<u>269,298</u>	<u>167,034</u>
For the year ended 31 March 2022					
Unrestricted funds - general	-	-	4,139		4,139
Restricted funds	<u>36,915</u>	<u>82,162</u>	<u>43,818</u>		<u>162,895</u>
	<u>36,915</u>	<u>82,162</u>	<u>47,957</u>		<u>167,034</u>

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Investments

	Unrestricted funds £	Total 2023 £	Total 2022 £
Rental income	671	671	11
	671	671	11
For the year ended 31 March 2022	11		11

6 Other income

	Unrestricted funds £	Total 2023 £	Total 2022 £
HMRC Job Retention Scheme	-	-	29,119
	-	-	29,119
For the year ended 31 March 2022	29,119		29,119

7 Raising funds

	Unrestricted funds £	Total 2023 £	Total 2022 £
Staff costs	4,863	4,863	61,535
Fundraising costs	4,548	4,548	857
Support costs	711	711	23,711
Governance costs	132	132	2,164
	10,254	10,254	88,267
For the year ended 31 March 2022			
Fundraising and publicity	88,267		88,267
	88,267		88,267

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Charitable activities

	Community Development	Outreach & Support	Project Development & Campaigning	Policy	Total 2023	Total 2022
	£	£	£	£	£	£
Staff costs	48,703	49,955	63,748	1,878	164,284	112,125
Project costs	4,750	9,303	10,547	-	24,600	24,501
	<u>53,453</u>	<u>59,258</u>	<u>74,295</u>	<u>1,878</u>	<u>188,884</u>	<u>136,626</u>
Share of support costs (see note 9)	8,915	11,452	13,775	237	34,379	52,825
Share of governance costs (see note 9)	1,653	2,123	2,554	44	6,374	4,821
	<u>64,021</u>	<u>72,833</u>	<u>90,624</u>	<u>2,159</u>	<u>229,637</u>	<u>194,272</u>
Analysis by fund						
Unrestricted funds - general	21,658	5,080	37,022	2,159	65,919	18,440
Restricted funds	42,363	67,753	53,602	-	163,718	175,832
	<u>64,021</u>	<u>72,833</u>	<u>90,624</u>	<u>2,159</u>	<u>229,637</u>	<u>194,272</u>
For the year ended 31 March 2022						
Unrestricted funds - general	-	-	18,440	-		18,440
Restricted funds	21,472	82,410	71,950	-		175,832
	<u>21,472</u>	<u>82,410</u>	<u>90,390</u>	<u>-</u>		<u>194,272</u>

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Support costs

	Support costs £	Governance costs £	Total 2023 £	Total 2022 £
Staff costs	2,985	3,756	6,741	50,604
Depreciation	2,398	-	2,398	2,475
Premises costs	11,380	-	11,380	14,845
Office Costs	6,000	-	6,000	4,936
Other costs	1,653	-	1,653	4,973
Legal & professional costs	48	-	48	13
Accountancy & Payroll costs	10,626	-	10,626	3,101
Independent examiner's fees	-	2,750	2,750	2,574
	<u>35,090</u>	<u>6,506</u>	<u>41,596</u>	<u>83,521</u>
Analysed between				
Fundraising	711	132	843	25,875
Charitable activities	<u>34,379</u>	<u>6,374</u>	<u>40,753</u>	<u>57,646</u>
	<u>35,090</u>	<u>6,506</u>	<u>41,596</u>	<u>83,521</u>

10 Net movement in funds

	2023 £	2022 £
Net movement in funds is stated after charging/(crediting)		
Depreciation of owned tangible fixed assets	2,398	2,475
Operating Lease Rentals: Property	9,812	11,441
Independent examiner's fees		
Independent Examination	1,800	1,600
Other services	950	900
	<u>2,750</u>	<u>2,500</u>

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Raising Funds	0.08	0.90
Community Development	0.94	0.21
Outreach & Support	1.21	0.88
Project Development and Campaigning	1.45	0.92
Support	0.05	0.88
Governance	0.05	0.05
Total	<u>3.78</u>	<u>3.84</u>

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

11	Employees	(Continued)	
	Employment costs	2023 £	2022 £
	Wages and salaries	156,146	170,734
	Redundancy	-	30,000
	National Insurance	11,935	15,449
	Pension	7,807	8,081
		<u>175,888</u>	<u>224,264</u>

There was 1 (2022 - 2) employee whose annual remuneration was more than £60,000.

During the year no trustees received any remuneration (2022 - £nil). No trustee received reimbursement of travel expenses during the year (2022 - £nil).

The key management personnel of the charity comprise the chief executive officer. The total employee benefits of the key management personnel of the charity were £75,117 (2022 - £70,452).

12	Tangible fixed assets	Fixtures and fittings £	Computer equipment £	Total £
	Cost			
	At 1 April 2022	4,818	18,522	23,340
	Additions	-	1,139	1,139
	At 31 March 2023	<u>4,818</u>	<u>19,661</u>	<u>24,479</u>
	Depreciation and impairment			
	At 1 April 2022	3,325	14,305	17,630
	Depreciation charged in the year	374	2,024	2,398
	At 31 March 2023	<u>3,699</u>	<u>16,329</u>	<u>20,028</u>
	Carrying amount			
	At 31 March 2023	<u>1,119</u>	<u>3,332</u>	<u>4,451</u>
	At 31 March 2022	<u>1,493</u>	<u>4,218</u>	<u>5,711</u>

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	700	127
Other debtors	7,584	5,593
Prepayments	5,299	5,604
	<u>13,583</u>	<u>11,324</u>

14 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Trade creditors		1,023	6,220
Taxation and social security		11,560	4,994
Deferred income	15	8,943	-
Other creditors		1,146	1,238
Accruals		2,776	2,626
		<u>25,448</u>	<u>15,078</u>

15 Deferred income

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	8,943	-
	<u>8,943</u>	<u>-</u>
Movements in the year:		
Deferred income at 1 April 2022	-	-
Released from previous periods	8,943	-
	<u>8,943</u>	<u>-</u>
Deferred income at 31 March 2023	<u>8,943</u>	<u>-</u>

16 Share capital

The company is limited by guarantee and does not have a share capital divided by shares. The liability of each member in the event of winding up is limited to £1.

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 March 2023
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
City Bridge Trust - London Project	-	32,257	(32,257)	-	32,207	(24,962)	7,245
Department of Health and Social Care - Suicide Prevention Fund	-	10,408	(10,408)	-	-	-	-
MSD Online Peer Support	-	8,935	(8,935)	-	-	-	-
Gilead Sciences Ltd - The Sexual Wellbeing Project	-	10,000	(10,000)	-	-	-	-
Gilead Sciences Ltd - Trans HIV Prevention Programme	-	24,853	(24,853)	-	5,275	(5,275)	-
ViiV Online Peer Support BAME	-	12,860	(12,860)	-	-	-	-
MSD Online Peer Support	-	8,965	(8,965)	-	-	-	-
National Lottery Community Fund - London Friend and Elop	-	17,702	(17,702)	-	26,645	(26,645)	-
London Borough of Lambeth - Whole System Approach	-	36,915	(36,915)	-	60,079	(42,363)	17,716
MAC Cosmetic - Ester Lauder	6,452	-	(6,452)	-	-	-	-
London Community Response Fund Covid-19	5,147	-	(5,147)	-	-	-	-
ViiV Healthcare UK Ltd - Peer support	808	-	(808)	-	-	-	-
Merck Sharp & Dohme (UK) Ltd - Peer Support	300	-	(300)	-	-	-	-
Abbvie HIV Peer Support	200	-	(200)	-	6,339	(4,017)	2,322
Other donations	-	30	(30)	-	-	-	-
City Bridge Trust - LGBTQ+ London engagement	-	-	-	-	17,438	(5,941)	11,497
The McCarthy Stone Charitable Foundation	-	-	-	-	4,896	(3,434)	1,462
Lambeth Community Fund	-	-	-	-	9,447	2,756	6,691
Gilead Monkeypox	-	-	-	-	25,330	(13,302)	12,028
GLA Voting ID	-	-	-	-	11,250	(8,001)	3,249
UK Health Security Agency	-	-	-	-	16,954	(5,036)	11,918
Big Lottery - Awards for All	-	-	-	-	8,809	(350)	8,459
National Lottery Heritage Fund	-	-	-	-	39,340	(21,637)	17,703
	<u>12,907</u>	<u>162,925</u>	<u>(175,832)</u>	<u>-</u>	<u>264,009</u>	<u>(163,719)</u>	<u>100,290</u>

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Restricted funds

(Continued)

City Bridge Trust - LGBTQ+ London engagement project: This fund was used to develop a mapping tool for LGBTQ+ support organisations in London. The project, in partnership with the LGBT Consortium, aimed to find gaps in the system on a local level and highlight areas where services are oversubscribed. HERO developed the mapping tool and promoted its services to LGBTQ+ people, commissioners and potential funders.

AbbVie LTD: Funding towards supporting gay, bisexual and trans men from minority ethnic backgrounds who are living with HIV.

National Lottery Heritage Fund: Funding towards capturing the history of GMFA (Gay Men Fighting AIDS) by creating an online archive and capturing verbal conversations.

McCarthy and Stone Foundation: Funding to support for older LGBTQ+ people in London by providing online peer-support.

Big Lottery Awards for all: Funding towards developing a new information hub and campaign focused on suicide within the LGBTQ+ community.

National Lottery Community Fund (London Friend and Elop): Funding towards a new three year programme to help improve the mental wellbeing of LGBTQ+ people by providing online peer-support groups and developing awareness campaigns in partnership with London Friend and Elop.

London Borough of Lambeth (Whole System Approach): Funding towards extending the ongoing programme to support Lambeth Council in how it supports its LGBTQ+ residents. LGBT HERO is funded to trial a new safer space initiative to help increase the number of safe spaces for LGBTQ+ people in Lambeth.

Gilead Sciences Ltd - MPox: This fund was used to develop an information and a public information campaign focused on increasing awareness around mpox (monkeypox) for those most at risk.

Gilead Sciences Ltd – Positive HangOuts: This fund was used to develop a support groups for men living with HIV

GLA / Grassroots London: This fund was used to develop a voter ID awareness project to inform LGBTQ+ people about the new changes in the law.

Lambeth Community Fund: This fund was used to support gay, bisexual and trans men from black, Asian and minority ethnic background in Lambeth.

UKHSA (HIV and sexual health Fund): This fund was used to develop a sexual wellbeing information for gay, bisexual, and trans men from South Asian Heritage including providing peer-support.

City Bridge Trust - London Project: This fund was used to support older LGBTQ+ people to help connect, build stronger communities and tackle isolation and loneliness.

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021 £	Transfers £	Balance at 1 April 2022 £	Movement in funds Incoming resources £	Balance at 31 March 2023 £
Capacity Building	110,000	(80,000)	30,000	-	30,000
	<u>110,000</u>	<u>(80,000)</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>

Capacity building: This fund will be used for core work until adequate additional funding is realised and represents six months' operating costs while continuing to deliver services for the LGBT Community. During the year, £nil (2022 - £80,000) was transferred to unrestricted funds to cover the operating costs.

19 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2023 £	Unrestricted funds £	Designated funds £	Total 2022 £
Fund balances at 31 March 2023 are represented by:							
Tangible assets	4,451	-	-	4,451	5,711	-	5,711
Current assets/(liabilities)	130,050	30,000	100,290	260,340	38,813	30,000	68,813
	<u>134,501</u>	<u>30,000</u>	<u>100,290</u>	<u>264,791</u>	<u>44,524</u>	<u>30,000</u>	<u>74,524</u>

20 Operating lease commitments

	2023 £	2022 £
Within one year	1,784	1,784
	<u>1,784</u>	<u>1,784</u>

21 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Accounts

HEALTH EQUALITY AND RIGHTS ORGANISATION

**DIRECTORS' AND TRUSTEES' REPORT AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2022

**Company No: 2702133
Charity No: 1076854**

HEALTH EQUALITY AND RIGHTS ORGANISATION

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FOR THE YEAR ENDED 31 MARCH 2022

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HEALTH EQUALITY AND RIGHTS ORGANISATION

DIRECTORS' AND TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The Trustees have adopted the provisions of Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

About Health Equality and Rights Organisation

LGBT HERO is the national health and wellbeing charity supporting over 100,000 LGBTQ+ people a month by providing trusted information, advice and various types of support including one-to-one, group and peer-support.

LGBT HERO aims to improve the health, enhance the wellbeing and champion the rights of LGBTQ+ people. LGBT HERO provides LGBTQ+ people with accurate and credible information so they can build skills that enable them to make informed choices about their health and wellbeing. We encourage LGBTQ+ people to create social change in our communities by providing a platform where they are heard and valued.

LGBT HERO wants to see a world where LGBTQ+ people have the same opportunities in life as all other people and are not disadvantaged by health or social inequalities because of their sexuality or identity.

LGBT HERO is also the organisation behind GMFA - the sexual wellbeing project, bi and trans men who have sex with men providing frank and honest info, advice, support and campaigns about all things sex and sexual health while providing support to men living with HIV.

History

LGBT HERO began its journey as GMFA (originally Gay Men Fighting AIDS) in 1992. GMFA was formed by a group of gay men who felt that there was not enough HIV prevention work being specifically targeted at gay men. GMFA quickly earned a reputation for delivering frank, honest and often sexy campaigns for gay men.

From the beginning, we used a model of community mobilisation and peer education. Rather than just producing health promotion aimed at gay men, we wanted gay men to play a central role in the development, design and delivery of interventions. This resulted in interventions that spoke to gay men from the perspective of gay men, avoiding the paternalistic approach of some other public health interventions.

In 2011 the charity created a parent organisation known as 'Health Equality and Rights organisation later known as LGBT HERO. As of 2022, LGBT HERO is the main portal for all of the charity's health promotion work with some minor work delivered through the GMFA channels.

Many things about LGBT HERO have changed but recruiting and retaining members of our target groups and keeping them at the heart of our organisation and our work has not. Each year up to 100 people actively volunteer for us, and our methods of developing projects and our policies are built around being a truly volunteer-led organisation.

Objectives and activities

The objectives of the charity as set out in the Memorandum and Articles of Association are:

- a) To protect and preserve public health in particular amongst the gay male, lesbian, bisexual and transgender population of the United Kingdom.
- b) To advance public education in the subjects affecting the health of the gay male, lesbian, bisexual and transgender population including the causes, symptoms, treatment and prevention of illness, in particular through the promotion of research and the dissemination of the useful results of research.

HEALTH EQUALITY AND RIGHTS ORGANISATION

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

LGBT HERO mission:

The mission of LGBT HERO is to improve the health, enhance the well-being, and champion the rights of LGBTQ+ people. HERO recognises LGBTQ+ people as lesbian, gay, bisexual, transgender, queer, questioning, intersex, asexual and any other person who self-identifies within the LGBTQ+ umbrella.

LGBT HERO provides LGBTQ+ people with accurate and credible information so they can build skills that enable them to make informed choices about their health and well-being. LGBT HERO encourages LGBTQ+ people to create social change in our communities by providing a platform where LGBTQ+ people are heard and valued. LGBT HERO's mission is a guiding principle governing all of our work.

LGBT HERO vision:

LGBT HERO wants to see a world where LGBTQ+ people have the same opportunities in life as all other people and are not disadvantaged by health or social inequalities because of their sexuality or identity.

LGBT HERO values:

- All people, regardless of age, race, nationality, religion, disability, gender identity or sexuality, should have equal opportunities in life.
- All people regardless of their sexuality and gender identity are entitled to equal rights and respect.
- The needs of LGBTQ+ people should be considered in all aspects of their health, wellbeing, and life.
- Our work will address identified health inequalities within LGBTQ+ communities and advocate for full acceptance of and equal rights for LGBTQ+ people.
- Health promotion is done best when LGBTQ+ community members collectively contribute to its development and delivery, it is underpinned by evidence, and it can demonstrate its positive impact.

HERO's goals:

- Ensure LGBTQ+ people have access to information and support to enable them to make the best health choices for themselves.
- Decrease the number of LGBTQ+ people who experience mental health issues.
- Decrease the number of LGBTQ+ people who die by suicide.
- Improve LGBTQ+ people's sexual health, including eradicating new HIV infections.
- End HIV-related stigma.
- Increase representation of LGBTQ+ black, Asian and minority ethnic groups within LGBTQ+ communities.
- Support all LGBTQ+ people to live emotionally and physically healthy lives.

Volunteer leadership

- LGBT HERO is a volunteer-led organisation. We use 'volunteer leadership' to describe the method by which our volunteers contribute to LGBT HERO and participate in developing its interventions.
- Members of the Board of Directors are volunteers elected by the volunteers. Volunteers also steer the organisation as members of the groups who develop projects. All LGBT HERO volunteers have the right to join any group within LGBT HERO.

Volunteers

LGBT HERO believes that health promotion for LGBTQ+ people is fundamentally enhanced when community members take a central role in the development and delivery of projects. All our projects are guided by the people we serve. We aim to involve people with lived experience of the issues we address. LGBT HERO currently has over 120 volunteers with between 60-80 being regularly active.

HEALTH EQUALITY AND RIGHTS ORGANISATION

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

Employees

On 31 March 2022, LGBT HERO had four full time members of staff. The staff team consisted of the Chief Executive Officer, two Project Managers and the Finance/Office Manager. Employees are responsible for the day-to-day management of LGBT HERO and its projects.

Partnerships

LGBT HERO's work is developed in partnership with other voluntary, statutory and research organisations.

LGBT HERO is a partner within the National LGB&T Partnership, a strategic partner for the Department of Health. HERO is also a member of the LGBT Consortium, a national body bringing together LGBTQ+ organisations. Currently LGBT HERO is in a partnership with the LGBT Consortium for the Always Out There project funded by the City Bridge Trust, which will run until December 2023.

LGBT HERO continued its partnership with the London Friend and ELOP for the LGBT mental health covid response funded by the Big Lottery.

LGBT HERO has strong links with GUM clinics throughout London. This enables us to distribute resources, receive expert advice on sexual health issues and to ensure that the information we disseminate is accurate.

A very valuable partnership is with the LGBTQ+ commercial scene. LGBT HERO would not be as successful as it is without the support and collaboration of pubs, clubs and social groups who raise funds and provide distribution points for our activities, as well as the gay magazines and internet sites that carry our adverts.

Achievements and performance

LGBT HERO continued to grow in 2021-2022. Our journey as an LGBTQ+ organisation continues to open new doors as we explore who we want to be as a charity. We continue to build stronger partnerships with other LGBTQ+ organisations such as London Friend and ELOP. Our sexual health work has also shifted, and we focus on the link between mental health and sexual health. Over the course of the year, LGBT HERO continued to harness the creativity and enthusiasm of its volunteers and staff, the power of social media, and other platforms to deliver effective, ground-breaking HIV prevention, sexual health interventions, mental health, and suicide prevention resources, while also addressing health inequality issues such as mental health.

Here are some of the key successes. In 2021/22 LGBT HERO:

- LGBT HERO now supports over 1.8 million people a year with information and advice. That's an increase of 600,000 people who have accessed our services.
- Our peer-support forums supported over 125,000 people in 2021/22 with hundreds of new sign ups.
- We signposted over 750,000 people into mental and sexual health services.
- Our group support programme 'HangOuts' continues to grow, in 2021/22 we've supported over 200 people.
- Through our media opportunities, we estimate we had over 2 million people.
- And our complete social reach for 2021/22 was 5.1 million impressions – an increase of 900,000.

The board has held seven meetings during 2021-22. The board's achievements include:

- Financial restructuring to safeguard the future of LGBT HERO
- Reworking several policies, including the Safeguarding Young People and Adults Policy
- Updating and reviewing the Risk Register to reflect the changing nature of the organisation
- Supporting the LGBT HERO team on several fundraisers including RVT Sports Day
- Appointing new members to the board of directors to maintain a strong skilled group.
- Support the Chief Executive in supporting the ongoing development of the charity and its projects.

HEALTH EQUALITY AND RIGHTS ORGANISATION

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Directors consider how planned activities will contribute to the aims and objectives they have set.

LGBT HERO is achieving public benefit through our work providing health information to members of the LGBTQ+ communities and promoting the health choices that are available to them. This year we have achieved this by improving the effectiveness of our interventions, which include a website, press and online campaigning work and peer support. Whilst these services are mainly aimed at LGBTQ+ people they can also be accessed by any member of the public.

Financial review

The Statement of Financial Activities showed a net deficit of £52,227 (2021 – net deficit of £31,374) for the year and reserves stand at £74,524 (2021 - £126,751) as on 31 March 2022. The financial position at the year revealed by the Balance Sheet on page 12 shows net current assets or working capital of £68,813 (2021 – £119,611). The net book value of tangible fixed assets held, all of which are used directly for charitable purposes, amounted to £5,711 (2021 – £7,140).

In 2021-22 HERO has been awarded grants with a total value of £162,895 (from London Borough of Lambeth, National Lottery Community Fund, City Bridge Trust, Department of Health and Social Care, Merck Sharp & Dohme, ViiV Healthcare (UK) Ltd., Gilead Sciences Ltd, Big Lottery, The London Community Response Fund, Abbvie) and £29,119 (2021 - £33,952) of support grants from the Job Retention Scheme.

With the present funding in place, the forecast surplus for 2022-23 is in the region of £16,461. Currently, LGBT HERO is awaiting decisions on additional funding requests that have been submitted. If some of these new sources of income are realised, despite a reduced community fundraising for 2021-22 due to COVID-19 measures in place during the first two quarters, the forecast deficit will reduce further on the region of £31,937.

In November 2022, LGBT HERO was alerted to a legacy for excess of £100,000 which the charity is due to receive within this new financial year. This will have an outcome on the expected income and surplus for 2022-23. This will be reported in next year's trustee report.

The Directors do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Principal funding sources

In 2021-22 the principal funding sources came from a mixture of trusts, foundations and local government which includes:

- The National Lottery Community Fund including Awards for All
- Gilead Sciences LTD
- ViiV Healthcare UK
- Merck & Co.
- AbbVie
- City Bridge Trust
- Lambeth Council

Investment powers and policy

Although LGBT HERO is aware as a charity that the board of directors have the power to make financial investments. This is not something the board has explored and has no intention to within the coming years. Should the charity vastly exceed its reserve funds, the board will set up a committee to investigate whether investing is a suitable option for the charity and its long-term goals. If this were to happen, the Chair will raise it as a point of interest for exploration and members of the charity will vote on any options put forward at an AGM.

HEALTH EQUALITY AND RIGHTS ORGANISATION

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

Reserves policy

As at 31 March 2022, LGBT HERO had unrestricted reserves of £74,524 (2021 - £113,844). £30,000 (2021 - £110,000) of this has been designated to a Capacity Building fund to enable LGBT HERO to hold sufficient cashflow for approximately six months* of operating costs while still delivering our core services. This level of designated funds is therefore held to cover the cost of our work until adequate ongoing funding is realised.

LGBT HERO requires reserves primarily for the following reasons:

- To cover any shortfall between predicted income and expenditure. The forecast surplus for 2022-23 is in the region of £16,461.
- To provide sufficient working capital in the event of any short-term cashflow issues – for example a delay in receiving the payment of a grant that has been confirmed and included as budgeted income. HERO's average monthly expenditure during 2022-23, including salary payments, rent and project costs, is predicted to be approximately £22,248.
- To cover liabilities in the event of closure, including redundancy costs, which as at 31st March 2023 are estimated at £45,427.

LGBT HERO's Board of Directors receives a cashflow forecast on a quarterly basis, in order to monitor the predicted level of reserves over the next 12 months and ensure that the organisation remains sustainable.

* The Board recognises that the reserves are lower this year due to a substantial redundancy which affected the charity's reserves. However, in November 2022, the charity received a legacy in excess of £100,000 which will be used to return the reserves back to six months' worth of operating costs.

Future activities

For 2022/23 the board of directors will work with the Chief Executive to further strengthen the charity's position as an LGBTQ+ organisation tackling the major health and social inequalities, this will include:

- A new development plan to create a new three-year strategy
- Further the charity's suicide prevention programmes
- Increase its online peer-support groups
- Improve how the charity supports older LGBTQ+ people
- Continue its support for people living with HIV
- Start exploring how LGBT HERO can support activists, advocates and campaigners already working in areas of interest
- Improve existing partnerships while exploring potential new funding partnerships
- And continue to further strengthen the structure of the organisation to allow LGBT HERO to grow over the next few years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Health Equality and Rights Organisation (LGBT HERO) is a Charity, which is registered under the Companies Act 2006 as a company limited by guarantee and not having a capital divided by shares. The company was incorporated on 31 March 1992 and registered as a charity on 2 August 1999. The Charity registration number is 1076854 and the company registration number is 02702133.

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. The Memorandum of Association and the Articles of Association were updated in December 2002 to reflect a change in the objects of the charity, a new name and to allow members of the Board to be co-opted.

A further change was made in June 2011 when members voted to adopt a new name, the Health Equality and Rights Organisation (LGBT HERO), and to expand our remit to allow us to address the health needs of a wider population, specifically LGBTQ+ people.

HEALTH EQUALITY AND RIGHTS ORGANISATION

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

In July 2016, the Articles of Association were amended to:

- Revise the wording outlining circumstances under which a director can be removed if they are unable to carry out their role as a result of either physical or mental health issues, to reflect recent changes to legislation and improved awareness of mental health conditions.
- Allow a director to be removed if the Board passes a vote of no confidence in them.
- Allow a director to attend a meeting by video or telephone conference.

In June 2022 a further change was made to the Articles of Association to:

- Amended text to improve clarity
- Article amended to remove outdated text referring to first-ever AGM
- Article amended to remove the impression that Directors do not have to be Members
- Article amended to allow board meetings and AGMs to be held online via video or telephone conference
- Article amended to allow directors to attend meetings online via video or telephone conference
- Article amended to strengthen eligibility criteria for Directorship
- Article added to ensure Directors uphold the aims, objects and strategy of the Company
- Article added to clarify that Directors must be Members
- Bisexual added in line with the Objects of the Company

Recruitment and appointment of trustees

Directors, who are also trustees under charity law, are generally LGBT HERO volunteers and are elected to the Board by members of HERO. Our constitution states that there are normally nine places on the Board.

The term of office for an elected Director is set at four years maximum, and each year at least two members of the Board must stand down. Board members may choose to stand for re-election. New Directors are provided with an induction process led by the Chair, and all Directors may access training based on the skills needed to fulfil their role as a director as set out in their role description. We have a policy on training, induction, and support of Board members.

The Directors who served during the year and up to the date of this report are as disclosed in the reference and administrative details on page 8.

Organisation

The Board of Trustees, which comprises four members, administers the charity. The Board meets periodically to review the affairs of the charity and to consider strategies and operations. To facilitate activities, the Board have delegated authority, within terms of delegation approved by the Trustees, for operational matters including financial, employment and other related activities. All decisions relating to strategy and policy are made by the Board of Trustees.

Related parties

For 2021/22 there has been no transactions between LGBT HERO and trustees.

HEALTH EQUALITY AND RIGHTS ORGANISATION

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

Risk management

Our major risks have been reviewed by LGBT HERO's Board and its subgroup, the Risk Subcommittee. The Risk Subcommittee maintains and monitors risks and reports to the Board. A risk register is used with a defined risk scoring approach. The risks are regularly revised to ensure they accurately reflect the current situation.

Our main risk is that we will not find sufficient new sources of funding to allow us to continue operating, although our confirmed income and current reserves are now at a level to allow us to deliver our planned work beyond 2022-2023. We are engaged in a strategy of seeking new funding and a diversity of funding by increasing our support from trusts and foundations, building on our community fundraising and our ability to generate revenue from our activities. In November 2022, LGBT HERO received a legacy in excess of £100,000 which will allow the charity to explore how it can better sustain the organisation going forward. The board of directors will be running a development day in early 2023 to plan out how the charity can use the legacy to strengthen the organisation and help us reach our goals and objectives.

LGBT HERO's Board of Directors also receives an annual health and safety risk assessment. The planning document for all new interventions now includes a risk assessment.

Remuneration policy for key management personnel

LGBT HERO has a staff pay policy, which is reviewed regularly by the Board. It includes pay scales with incremental points for each post within the organisation and specifies how inflationary increases are determined.

REFERENCE AND ADMINISTRATIVE DETAILS

Company Number: 2702133

Charity Number: 1076854

Directors and Trustees: Alan Palmer – Chair
Timothy James O'Rahilly – Vice Chair
Roland Thomas Brunner - Treasurer
Ian Richard Watters
Andrew Frank Goodhead
Michael Harvey - (appointed on 22 June 2022)
Dr Rory McGill - (appointed on 22 June 2022)
Shamal Waraich - (appointed on 22 June 2022)
Nicolas Andres Ventosa - (resigned on 13 July 2022)
Peter Bampton - (resigned on 11 February 2022)
John Stone - (resigned on 13 July 2022)

Senior Management Team: Ian Howley – Chief Executive Officer

Registered Office: Unit 74 The Link, 49 Effra Road, London, SW2 1BZ

Independent Examiner: Samir Shah – Chartered Accountant
Ramon Lee Ltd, 93 Tabernacle Street, London EC2A 4BA

Bankers: National Westminster Bank plc., 332 High Holborn, London, WC1V 7PS

HEALTH EQUALITY AND RIGHTS ORGANISATION

DIRECTORS' AND TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

STATEMENT OF DIRECTORS AND TRUSTEES' RESPONSIBILITY STATEMENT

The Trustees (who are also directors of Health Equality and Rights Organisation (HERO) for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure for that year. In preparing these financial statements, the Trustees are required to:

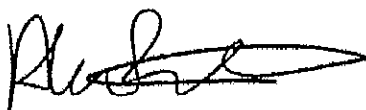
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of Trustees and signed on its behalf by:



Alan Palmer
Chair

14 December 2022

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF HEALTH EQUALITY AND RIGHTS ORGANISATION

I report on the financial statements of the charity for the year ended 31 March 2022.

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my Independent Examination, for this report, or for the opinions I have formed.

Respective responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the charitable company for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

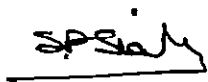
Having satisfied myself that the financial statements of the charity are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the financial statements do not accord with such records; or
- the financial statements do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS102).

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



SAMIR SHAH – CHARTERED ACCOUNTANT
RAMON LEE LTD
93 TABERNACLE STREET
LONDON EC2A 4BA

14 December 2022

HEALTH EQUALITY AND RIGHTS ORGANISATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2022

SUMMARY INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
		£	£	£	£
Income					
Donations	2	34,118	30	34,148	46,453
Income from charitable activities	3	4,139	162,895	167,034	131,874
Investment income	4	11	-	11	65
Other Income	5	29,119	-	29,119	33,952
Total income		<u>67,387</u>	<u>162,925</u>	<u>230,312</u>	<u>212,344</u>
Expenditure					
Cost of raising funds	6	88,267	-	88,267	65,653
Expenditure on charitable activities	6	18,440	175,832	194,271	178,065
Total expenditure		<u>106,707</u>	<u>175,832</u>	<u>282,539</u>	<u>243,718</u>
Net income/(expenditure) and net movement in funds for the year		(39,320)	(12,907)	(52,227)	(31,374)
<i>Reconciliation of funds</i>					
Total funds, brought forward		113,844	12,907	126,751	158,125
Total funds, carried forward		<u>74,524</u>	<u>-</u>	<u>74,524</u>	<u>126,751</u>

CONTINUING OPERATIONS

None of the charity's activities were acquired or discontinued during the above two financial periods.

TOTAL RECOGNISED GAINS AND LOSSES

The charity has no recognised gains or losses other than the above movement in funds for the above two financial periods.

The notes on pages 13 to 25 form part of these financial statements

HEALTH EQUALITY AND RIGHTS ORGANISATION

BALANCE SHEET AS AT 31 MARCH 2022

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible fixed assets	11		5,711		7,140
Current assets					
Debtors	12	11,324		25,239	
Cash at bank and in hand		72,567		115,031	
		<u>83,891</u>		<u>140,270</u>	
Liabilities					
Creditors falling due with in one year	13	(15,078)		(20,659)	
		<u></u>		<u></u>	
Net current assets			68,813		119,611
Net assets			<u>74,524</u>		<u>126,751</u>
The funds of the charity					
Unrestricted funds:					
General	14		44,524		3,844
Designated	14		30,000		110,000
Restricted funds	14		-		12,907
Total charity funds			<u>74,524</u>		<u>126,751</u>

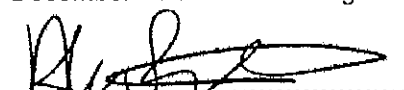
For the financial year ended 31 March 2022 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

These financial statements were approved and authorised for issue by the Board of Directors and Trustees on 14 December 2022 and were signed on its behalf by:



Alan Palmer
Chair

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

1.1 Statutory information

Health Equality and Rights Organisation is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is Unit 74 The Link, 49 Effra Road, London SW2 1BZ.

1.2 Basis of preparation of financial statements

The financial statements of the charity, which is a public benefit under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these financial statements.

1.3 Preparation of financial statements on a going concern basis

The financial statements show a net deficit of £52,227 (2021 – net deficit of £31,374) for the year and free reserves of £38,813 (2021 – negative free reserves £3,296). The trustees are of the view that these results have secured the immediate future of the Charity for the next 12 to 18 months and on this basis the charity is a going concern.

The Board has received and noted cashflow forecasts in November 2022 which indicate that between regular and expected income along with the legacy in excess of £100,000, LGBT HERO is financially sustainable until the Spring/Summer of 2024. This represents a period of at least 18 months from the date of this report.

During 2021-22, LGBT HERO successfully obtained grants with a total value of £162,895 from the Big Lottery, London Community Response Fund, City Bridge Trust, The National Lottery Covid-19 response), Gilead Sciences Ltd, Abbvie, Viiv Healthcare (UK) Ltd, Merck Sharp & Dohme and £29,119 support grants from the Job Retention Scheme. LGBT HERO also raised income of £34,148 through community fundraising, donations and Hatta Hodson Legacy. Over the next year, LGBT HERO intends to submit and extend similar series of funding applications and continue its programme of LGBTQ+ community fundraising. Since April 2022 LGBT HERO has successfully secured grants income from Gilead, Big Lottery, L.B. of Lambeth and National Lottery Heritage Fund, City Bridge trust and a legacy in excess of £100,000. The Board is currently in the process of developing a new three year development and strategy plan. These measures, on a long term basis, will enable LGBT HERO to help sustain our current level of income and the growth we expect to see over the coming years. The Board therefore believes that there is a reasonable likelihood of enough income being secured for the organisation to remain a going concern.

The Directors do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

1.4 Income

All income is included in the statement of financial activities when the charity is legally entitled to it, receipt is probable and the amount can be measured with sufficient reliability.

Grant income

Grants are credited to the statement of financial activities when the charity is entitled to the funds. Income is only deferred where there are time constraints imposed by the donor or if the funding is performance related.

Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the income is recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the charity and with no specific restrictions placed upon their use are included within donations and legacies. Grants that have specific restrictions placed upon their use are included within income from charitable activities.

Donations and legacies

Donations are recognised in the period in which they are received. Legacy income is recognised when the charity's entitlement is judged to be probable and where the amount can be reliably measured.

Contract income

Income from charitable activities include income recognised as earned (as the related goods and services are provided) under contract.

Investment income

Investment income is included when receivable.

1.5 Volunteers and donated services, facilities and goods

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity is not recognised in the main body of the financial statements but detail is contained in the trustees report.

On receipt, donated professional services, donated facilities and goods are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.6 Expenditure recognition 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:

- (a) Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- (b) Expenditure on charitable activities include expenditure associated with the main objectives of the charity and include both direct costs and their associated support costs.

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

1.7 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance and administration personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 7.

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

1.8 Funds structure

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

The general funds comprise those monies, which may be used toward meeting the charitable objectives of the charity at the discretion of the management board.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

1.9 Operating leases

The charity classifies the lease of property as an operating lease. The rentals are charged to the Statement of Financial Activities on a straight-line basis over the lease duration. No assets are held under hire purchase agreements.

1.10 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Individual fixed assets costing £500 or more are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful life on the following basis:

- Fixtures and fittings – Written down value 25%
- Computer equipment – Straight line 4 years

1.11 Debtors

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

1.12 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term cash deposits.

1.13 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.

1.14 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 bank loans which are subsequently measured at amortised cost using the effective interest method.

1.15 Pensions

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 under the scheme by the charity to the fund. The charity has no liability under the scheme other than for the payment of those contributions. As of 1 August 2016 all employees have opted in to the HERO Work Pension scheme provided by AEGON. This was the staging date when the Health Equality and Rights Organisation had to auto enrol to a Work Pension plan. This plan is the same plan that AEGON provided prior the staging date.

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

1.16 Judgement and key sources of estimation uncertainty

In the application of the charity's accounting policies, the charity is required to make judgments, 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.

1.17 Taxation

The charity is a registered charity and, therefore, is not liable to Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

1.18 Cash flow statement

The charity qualifies as a small company and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 1, not to prepare a cash flow statement.

2. DONATIONS

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Donations	20,715	30	20,745	18,134
Gift Aid	3,683	-	3,683	6,474
Legacies	5,000	-	5,000	21,667
Community Fundraising	4,604	-	4,604	162
Other donations	116	-	116	16
	<u>34,118</u>	<u>30</u>	<u>34,148</u>	<u>46,453</u>

Income from donations in 2021 totalling £46,453 was all attributed to unrestricted funds.

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<u>Community Development</u>				
London Borough of Lambeth - Whole System Approach	-	36,915	36,915	-
National LGB&T Partnership	-	-	-	267
<u>Outreach & Support</u>				
National Lottery Community Fund - London Friend and Elop	-	17,702	17,702	-
City Bridge Trust - London Project	-	32,257	32,257	-
Department of Health and Social Care - Suicide Prevention Fund	-	10,408	10,408	-
MSD Online Peer Support	-	8,935	8,935	5,650
ViiV Online Peer Support BAME	-	12,860	12,860	-
Gilead Sciences Ltd -Covid-19 Support Grant	-	-	-	12,718
City Bridge Trust - LGBTQ+ London engagement	-	-	-	14,413
Big Lottery - Covid-19 LGBT Mental Health	-	-	-	18,566
TNLRF Covid-19 BAME support	-	-	-	16,835
London Community Response Fund Covid-19	-	-	-	14,026
London Community Response Fund LBT Support	-	-	-	8,133
ViiV Healthcare UK Ltd - Peer support	-	-	-	8,935
Abbvie HIV Peer Support	-	-	-	6,883
<u>Project Development and Campaigning</u>				
Big Lottery - Awards for All	-	8,965	8,965	-
FS ads	2,850	-	2,850	800
FS apps	1,289	-	1,289	1,506
Gilead Sciences Ltd - The Sexual Wellbeing Project	-	10,000	10,000	-
Gilead Sciences Ltd - Trans HIV Prevention Programme	-	24,853	24,853	-
PHE - Innovation Fund Me Him Us	-	-	-	4,867
Big Lottery - LGBTQ+ Hate Crime	-	-	-	8,275
MAC AIDS Fund (MAC Cosmetic) - Me Him Us	-	-	-	10,000
	<u>4,139</u>	<u>162,895</u>	<u>167,034</u>	<u>131,874</u>

Income from charitable activities in 2021 totalling £131,874 was attributed to unrestricted funds of £2,306 and restricted funds of £129,568.

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

4. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Bank interest	11	-	11	65
	<u>11</u>	<u>-</u>	<u>11</u>	<u>65</u>

Investment income in 2021 totalling £65 was all attributed to unrestricted funds.

5. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
HMRC Job Retention Scheme	29,119	-	29,119	33,952
	<u>29,119</u>	<u>-</u>	<u>29,119</u>	<u>33,952</u>

Other income in 2021 totalling £33,952 was all attributed to unrestricted funds.

6. ANALYSIS OF EXPENDITURE

	Cost of Raising Funds	Community Development	Outreach & Support	Project Development and Campaigning	Total 2022	Total 2021
	£	£	£	£	£	£
Staff costs	61,535	8,320	48,053	55,752	173,660	141,446
Project costs	-	7,114	9,128	8,259	24,501	18,780
Fundraising costs	857	-	-	-	857	640
Support costs (Note 7)	23,711	5,533	23,119	24,173	76,536	76,253
Governance costs (Note 7)	2,164	505	2,110	2,206	6,985	6,599
	<u>88,267</u>	<u>21,472</u>	<u>82,410</u>	<u>90,390</u>	<u>282,539</u>	<u>243,718</u>

Of the £282,539 expenditure in 2022 (2021 - £243,718), £106,707 was charged to unrestricted funds (2021 - £98,159) and £175,832 to restricted funds (2021 - £145,559).

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

7. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between charity's key activity undertaken (see note 6) in the year. All the general support and governance costs have been apportioned to the various charitable activities on the basis of staff time allocated to each activity.

	General Support	Governance Function	Total 2022	Total 2021
	£	£	£	£
Staff costs	46,193	4,411	50,604	45,060
Premises costs	14,845	-	14,845	17,437
Office Costs	5,637	-	5,637	4,707
Depreciation	2,475	-	2,475	2,380
Other costs	4,973	-	4,973	9,618
Legal & professional costs	2,413	-	2,413	-
Independent examiner's fees	-	2,574	2,574	3,650
	<u>76,536</u>	<u>6,985</u>	<u>83,521</u>	<u>82,852</u>

8. NET INCOME/(EXPENDITURE) FOR THE YEAR

	2022	2021
	£	£
Net movement in funds is shown after charging:		
Depreciation on tangible fixed assets	2,475	2,380
Operating Lease Rentals: Property	11,441	14,387
Independent examiner's fees	<u>2,500</u>	<u>3,650</u>

9. ANALYSIS OF STAFF COSTS, TRUSTEES REMUNERATION AND EXPENSES, AND COST OF KEY MANAGEMENT PERSONNEL

	2022	2021
	£	£
STAFF COSTS		
Salaries	170,734	164,441
Redundancy	30,000	-
National Insurance	15,449	13,844
Pension	8,081	8,222
	<u>224,264</u>	<u>186,507</u>

There were 2 employees whose annual emoluments were £60,000 or more during the year (2021 – £nil).

During the year no trustees received any remuneration (2021 - £nil). No trustee received reimbursement of travel expenses during the year (2021 – £nil).

The key management personnel of the charity comprise the chief executive officer. The total employee benefits of the key management personnel of the charity were £70,452 (2021 - £67,345).

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

10. STAFF NUMBERS

The average weekly equivalent full-time number of staff employed by the Charity during the period was as follows:

	2022	2021
Raising Funds	0.90	0.76
Community Development	0.21	2.14
Outreach & Support	0.88	-
Project Development and Campaigning	0.92	0.14
Support	0.88	0.92
Governance	0.05	0.04
	<u>3.83</u>	<u>4.00</u>

The average monthly number of persons employed by the charity during the year was 4 (2021 – 4).

11. FIXED ASSETS

	2022	2021
Net book value:	£	£
Fixtures and Fittings	1,493	1,991
Computer Equipments	4,218	5,149
	<u>5,711</u>	<u>7,140</u>

Movements in the period:

Cost:	Fixtures and Fittings £	Computer Equipments £	Total £
Opening Balance	4,818	17,476	22,294
Addition in the year	-	1,046	1,046
Disposal in the year	-	-	-
At the end of the year	<u>4,818</u>	<u>18,522</u>	<u>23,340</u>
Depreciation			
Opening Balance	2,827	12,327	15,154
Charge for year	498	1,977	2,475
Eliminated on disposal	-	-	-
At the end of the year	<u>3,325</u>	<u>14,304</u>	<u>17,629</u>
Net Book Value			
At the end of the year	<u>1,493</u>	<u>4,218</u>	<u>5,711</u>
At the start of the year	<u>1,991</u>	<u>5,149</u>	<u>7,140</u>

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

12. DEBTORS: Amounts falling due within one year

	2022	2021
	£	£
Trade Debtors	127	15,233
Other debtors	5,593	2,247
Prepayments	5,604	7,759
	<u>11,324</u>	<u>25,239</u>

13. CREDITORS: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	6,220	1,184
Taxation and social security	4,994	10,896
Accruals	2,626	6,738
Other creditors	1,238	1,841
	<u>15,078</u>	<u>20,659</u>

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

14. ANALYSIS OF CHARITABLE FUNDS

	As at 01/04/2021	Income	Expenditure	Transfer	As at 31/03/2022
	£	£	£	£	£
Restricted funds:					
City Bridge Trust - London Project	-	32,257	32,257	-	-
Department of Health and Social Care - Suicide Prevention Fund	-	10,408	10,408	-	-
MSD Online Peer Support	-	8,935	8,935	-	-
Gilead Sciences Ltd - The Sexual Wellbeing Project	-	10,000	10,000	-	-
Gilead Sciences Ltd - Trans HIV Prevention Programme	-	24,853	24,853	-	-
ViiV Online Peer Support BAME	-	12,860	12,860	-	-
Big Lottery - Awards for All	-	8,965	8,965	-	-
National Lottery Community Fund - London Friend and Elop	-	17,702	17,702	-	-
London Borough of Lambeth - Whole System Approach	-	36,915	36,915	-	-
MAC Cosmetic - Ester Lauder	6,452	-	6,452	-	-
London Community Response Fund Covid-19	5,147	-	5,147	-	-
ViiV Healthcare UK Ltd - Peer support	808	-	808	-	-
Merck Sharp & Dohme (UK) Ltd - Peer Support	300	-	300	-	-
Abbvie HIV Peer Support	200	-	200	-	-
Other donations	-	30	30	-	-
	<u>12,907</u>	<u>162,925</u>	<u>175,832</u>	<u>-</u>	<u>-</u>
Unrestricted funds					
Designated funds:					
Capacity Building	110,000	-	-	(80,000)	30,000
	<u>110,000</u>	<u>-</u>	<u>-</u>	<u>(80,000)</u>	<u>30,000</u>
General funds	3,844	67,387	106,707	80,000	44,524
	<u>113,844</u>	<u>67,387</u>	<u>106,707</u>	<u>-</u>	<u>74,524</u>
Total funds	<u>126,751</u>	<u>230,312</u>	<u>282,539</u>	<u>-</u>	<u>74,524</u>

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

14. ANALYSIS OF CHARITABLE FUNDS (Cont/d)

Analysis of charitable funds – previous year

	As at 01/04/2020	Income	Expenditure	Transfer	As at 31/03/2021
	£	£	£	£	£
Restricted funds:					
National LGB&T Partnership	-	267	1,351	1,084	-
Gilead Sciences Ltd - Me. Him. us	1,000	-	1,353	353	-
Gilead Sciences Ltd -Covid-19 Support Grant	-	12,718	14,275	1,557	-
Gilead Sciences Ltd -Peer Support MSM	16,385	-	18,197	1,812	-
PHE - Innovation Fund Me Him Us	11,406	4,867	18,069	1,796	-
City Bridge Trust - LGBTQ+ London engagement	107	14,413	24,017	9,497	-
Big Lottery - LGBTQ+ Hate Crime	-	8,275	9,418	1,143	-
Big Lottery - Covid-19 LGBT Mental Health	-	18,566	20,678	2,112	-
MAC Cosmetic - Ester Lauder	-	10,000	3,548	-	6,452
TNLRF Covid-19 BAME support	-	16,835	18,711	1,876	-
London Community Response Fund Covid-19	-	22,159	17,012	-	5,147
ViiV Healthcare UK Ltd - Peer support	-	8,935	8,127	-	808
Merck Sharp & Dohme (UK) Ltd - Peer Support	-	5,650	5,350	-	300
Abbvie HIV Peer Support	-	6,882	6,683	-	200
	<u>28,898</u>	<u>129,567</u>	<u>166,789</u>	<u>21,230</u>	<u>12,907</u>
Unrestricted funds					
Designated funds:					
Capacity Building	110,000	-	-	-	110,000
	<u>110,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>110,000</u>
General funds	19,226	82,777	76,929	(21,230)	3,844
	<u>129,226</u>	<u>82,777</u>	<u>76,929</u>	<u>(21,230)</u>	<u>113,844</u>
Total funds	<u>158,124</u>	<u>212,344</u>	<u>243,718</u>	<u>-</u>	<u>126,751</u>

Purpose of restricted funds:

City Bridge Trust - LGBTQ+ London engagement project: This fund was used to develop a mapping tool for LGBTQ+ support organisations in London. The project, in partnership with the LGBT Consortium, aimed to find gaps in the system on a local level and highlight areas where services are oversubscribed. HERO developed the mapping tool and promoted its services to LGBTQ+ people, commissioners and potential funders. The three-year project run up to August 2020. The funding for this service was extended for further three years.

Department of Health and Social Care Suicide Prevention Fund: Funding to support the delivery of suicide prevention activities.

MSD Online Peer Support: Funding towards supporting gay, bisexual and trans men from minority ethnic backgrounds who are living with HIV.

Gilead Sciences Ltd - The Sexual Wellbeing Project: Funding towards increasing awareness of the link between mental health and sexual health by building new information for www.lgbthero.org.uk and develop a new social media awareness campaign.

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

14. ANALYSIS OF CHARITABLE FUNDS (Cont/d)

Gilead Sciences Ltd - Trans HIV Prevention Programme: Funding to support for building new sexual health information and a social media campaigns to improve the sexual health of Trans and non-binary people.

Viiv Online Peer Support BAME: Funding information and support groups for gay, bisexual and trans men from minority ethnic backgrounds.

Big Lottery Awards for all: Funding towards developing a new information hub and campaign focused on domestic violence within the LGBTQ+ community.

National Lottery Community Fund (London Friend and Elop): Funding towards a new three year programme to help improve the mental wellbeing of LGBTQ+ people by providing online peer-support groups and developing awareness campaigns in partnership with London Friend and Elop.

London Borough of Lambeth (Whole System Approach): Funding towards extending the ongoing programme to support Lambeth Council in how it supports its LGBTQ+ residents. LGBT HERO is funded to run Trans Awareness training for front line staff, trial a new support group for older LGBTQ+ people and survey the LGBTQ+ residents of Lambeth.

National LGB&T Partnership: This fund was used towards National LGB&T Partnership.

Gilead Sciences Ltd - Me. Him. Us: This fund was used to develop a unique public facing HIV prevention campaign that promoted HIV testing, the benefits of TAsP/being undetectable, and provide HIV/STI information aimed at BAME gay men with imagery and language that speaks to them.

Gilead Sciences Ltd - Covid-19 support: This fund was used to support LGBT HERO services during Covid-19 break.

Gilead Sciences Ltd - Peer Support MSM: This fund was used to support an Online Peer Support service for MSM with regards to sex, sexual health, living with HIV and life issues while providing a safe space for MSM living with HIV.

PHE Innovation Fund - Me Him Us: This fund was used to develop an online intervention to tackle high rates of HIV and STI transmissions in BAME through 7 multimedia interventions that covered condoms, PrEP, PEP, HIV testing, STI testing, U=U and mental health.

Big Lottery Fund - LGBTQ+ Hate Crime: This fund was used towards tackling hate crime in the LGBTQ+ community.

Big Lottery - Covid-19 LGBT mental Health: This fund was used for providing support for LGBT mental health in response to Covid-19 in partnership with London Friend and Elop

Ester Lauder Cosmetics Ltd. (t/a MAC Cosmetics): This fund was used to support GMFA sex health and wellbeing.

TNLRF Covid 19 BAME Support: This fund was used towards tackling isolation, loneliness and mental wellbeing support to BAME living in London.

London Community Response Fund - Covid 19: This fund was used to strengthening LGBT HERO delivering its services online upgrading its systems, hardware and software and therefore enabling LGBTQ+ peer support through online community forums, groupwork. It also enabled to develop online digital media interventions aimed at Lesbian, Bisexual and Trans women focused on improving mental wellbeing such as anxiety/depression, tackling isolation/loneliness and increasing knowledge of services who can support LBT women in London right now.

ViiV Healthcare UK Ltd. - Peer Support: This fund was used to support GMFA's 'Online peer-support for Black and South Asian MSM Living with HIV.

Merck Sharp & Dohme (UK) Ltd - Peer Support: This fund was used to support online peer-support for BAME MSM.

Abbvie - Peer Support: This fund was used to support online peer-support for Black and Asian MSM living with HIV.

HEALTH EQUALITY AND RIGHTS ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS (Cont/d)

FOR THE YEAR ENDED 31 MARCH 2022

14. ANALYSIS OF CHARITABLE FUNDS (Cont/d)

Description, nature and purpose of unrestricted funds:

Designated funds

Capacity building: This fund will be used for core work until adequate additional funding is realised and represents six months' operating costs while continuing to deliver services for the LGBT Community. During the year, £80,000 was transferred to unrestricted funds to cover the operating costs.

General funds: General fund represents funds available to spend at the discretion of the Trustees.

15. ANALYSIS OF FUND BALANCES BETWEEN NET ASSETS

	General Funds £	Designated Funds £	Restricted Funds £	Total 2022 £
Fixed assets	5,711	-	-	5,711
Net Current assets	38,813	30,000	-	68,813
	<u>44,524</u>	<u>30,000</u>	<u>-</u>	<u>74,524</u>

Analysis of fund balances between net assets – previous year

	General Funds £	Designated Funds £	Restricted Funds £	Total 2021 £
Fixed assets	7,140	-	-	7,140
Net Current assets	(3,296)	110,000	12,907	119,611
	<u>3,844</u>	<u>110,000</u>	<u>12,907</u>	<u>126,751</u>

16. OPERATING LEASE COMMITMENTS

The charity has operating lease commitments as shown below:

	2022 £	2021 £
Less than one year	1,784	1,784
Balance carried forward	<u>1,784</u>	<u>1,784</u>

17. SHARE CAPITAL

The company is limited by guarantee and does not have a share capital divided by shares. The liability of each member in the event of winding up is limited to £1.

18. RELATED PARTY TRANSACTIONS

Details of transactions with trustees and senior management are in note 9. There are no other related party transactions during the year.

Accounts

Company number: 2702133

Charity number: 1076854

Health Equality and Rights Organisation t/a LGBT HERO

Report and financial statements

For the year ended 31 March 2021

Health Equality and Rights Organisation

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About LGBT HERO

LGBT HERO is the national health and wellbeing supporting over 100,000 LGBTQ+ people a month by providing trusted information, advice and various types of support including one-to-one, group and peer-support.

LGBT HERO aims to improve the health, enhance the wellbeing and champion the rights of LGBTQ+ people. LGBT HERO provides LGBTQ+ people with accurate and credible information so they can build skills that enable them to make informed choices about their health and wellbeing. We encourage LGBTQ+ people to create social change in our communities by providing a platform where they are heard and valued.

LGBT HERO wants to see a world where LGBTQ+ people have the same opportunities in life as all other people, and are not disadvantaged by health or social inequalities because of their sexuality or identity.

LGBT HERO is also the organisation behind [GMFA - the sexual wellbeing project](#) for gay, bi and trans men who have sex with men providing frank and honest info, advice, support and campaigns about all things sex and sexual health while providing support to men living with HIV.

For a happier, healthier community.

Health inequalities are the unjust and avoidable differences in people's health across the population and between specific population groups. Health inequalities go against the principles of social justice because they are avoidable. They do not occur randomly or by chance. They are socially determined by circumstances largely beyond an individual's control. These circumstances disadvantage people and limit their chance to live longer, healthier lives.

The existence of health inequalities in the LGBTQ+ community means that the right of LGBTQ+ people to the highest attainable standard of physical and mental health is not being enjoyed.

LGBT HERO has identified the following health and social inequalities it wants to address:

- **Mental Health and wellbeing** - Destigmatise mental illness within the LGBTQ+ community through information, campaigns and true-life stories while advocating for better LGBTQ+ specific services.
- **Suicide and Self Harm** - Develop interventions which aim to stop LGBTQ+ people dying by suicide and/or self-harming, while campaigning to increase funding for LGBTQ+ interventions.
- **Sexual wellbeing** - Increase knowledge of STIs and how to prevent them, while informing LGBTQ+ people how to have a happier, healthier sex life.
- **HIV and HIV stigma** - Increase knowledge of how to prevent HIV in gay, bisexual and trans communities, while increasing knowledge of the issues people living with HIV face and how it negatively impacts our community.

Further aims:

- **Alcohol and drugs:** We signpost LGBTQ+ people to LGBTQ+ services, while increasing awareness.
- **Black, South Asian and minority ethnic health issues:** Develop interventions which tackle health issues affecting black, Asian and minority ethnic LGBTQ+ people, such as HIV and mental health.

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- **Black, South Asian and minority ethnic social issues:** Develop interventions which tackle social issues affecting black, Asian and minority ethnic LGBTQ+ people, such as racism on the LGBTQ+ scene
- **Domestic abuse:** We increase awareness of the high levels of domestic violence occurring in the LGBTQ+ communities and how to overcome it.
- **General relationships:** We provide information, advice, and a platform for LGBTQ+ people to talk about relationships.
- **Hate crime and LGBTQ+ rights:** Develop interventions which tackle hate crime while increasing knowledge of issues affecting LGBTQ+ people in the UK and throughout the world.
- **Lesbian health:** Develop interventions that improve general lesbian health and wellbeing.
- **LGBTQ+ families:** We provide information and support about marriage, civil partnerships, divorce, and LGBTQ+ adoption.
- **Loneliness and isolation:** Support LGBTQ+ people to connect with one another
- **Sexuality and gender:** We provide basic information about sexuality and gender, including coming out stories, to improve knowledge within the LGBTQ+ community.
- **Smoking:** We provide information, support and signposting to organisations that can help the high numbers of LGBTQ+ people who smoke.
- **Trans health:** Increase awareness of trans health needs while providing information and support.
- **Trans social issues:** Increase awareness of the issues trans people face in the UK and around the world.

HOW WE WANT TO TACKLE THEM

- Ensuring LGBTQ+ people have access to information and support to enable them to make the best health choices for themselves.
- Decreasing the number of LGBTQ+ people who experience mental illness and / or suicidal thoughts by offering information, advice, peer-support and signposting to support services.
- Improving LGBTQ+ people's sexual health, including eradicating new HIV infections by publishing up-to-date information about HIV and STIs while encouraging regular HIV and STI testing.
- Challenging HIV-related stigma with campaigns that emotionally connect with our communities.
- Increasing representation of LGBTQ+ black, Asian and minority ethnic groups within LGBTQ+ communities by ensuring BME LGBTQ+ people are at the forefront of our work.
- Supporting all LGBTQ+ people to live emotionally and physically healthy lives by providing holistic means to improve their lives.

Volunteer leadership

LGBT HERO is an organisation informed by the communities it serves. We use volunteers from those communities to guide our work and inform our campaigns. People from LGBTQ+ communities write for us, advise us on the direction of campaigns, and feature in all of our published material.

Message from LGBT HERO's Chair, Alan Palmer:

Resilience. That is the only word that even vaguely sums up the last year.

A small charity, reliant on community fundraising, focused on supporting people in the places they go, run by a creative team who work by bouncing ideas off each other in the office, accountable to a volunteer Board unable to meet, made it to the other side of something unique and unprecedented. And not just made it through but thrived in extremely challenging circumstances with a renewed clarity about its commitment and purpose.

Is it a cliché if it's true? Regardless, the reflection forced upon LGBT HERO by the events of 2020, meant that we could properly embrace ideas, decisions, plans that we had not fully grasped before, or more accurately were allowed to happen slower than was wise. Perhaps it seemed too difficult, perhaps we were anxious by the thought of change, perhaps we were worried about unintended consequences. But, when faced with the potential worst-case scenario of an organisation that means so much to so many not being around when the world returned to whatever normal we are now in, minds crystallised. Plans were hastened, conversations were had, change was enacted. I'll let Ian Howley, our Chief Executive say more below, but frankly speaking, the fear of losing LGBT HERO emboldened us as directors, working with Ian, to think big and advocate for some big changes.

Bringing all our work under one LGBT HERO umbrella and reshaping the vision and goals of the organisation to be more inclusive and holistic would once have felt too ambitious, too challenging, too disrespectful of our own history. But, when faced with the alternative, the clear and obvious option was to change, and change with real purpose and drive. The LGBT HERO that has emerged is one that I am certain will capitalise on the opportunities our new shape will bring.

Actually, there is another word. Pride. A word that is common within our community, but in this instance, I'm going to use it to reflect how I feel about the dedicated, enthusiastic, committed staff at LGBT HERO who made all this happen while, like everyone, dealt with new ways of working and huge personal challenges.

We are small but we are mighty.

Alan Palmer
LGBT HERO Chair

Message from the Chief Executive Officer, Ian Howley:

Hello. We're still here!

Although that sounds funny to say out loud, I remember 18 months ago when COVID began, and everything shut down that this might be it for us. And I wasn't the only one. I know a lot of our partners were worried about what was about to happen and how we'd all get through it. I'll tell you; it's been tough. Running a national health and wellbeing charity during a pandemic at a time when people need us more than ever, but we must focus on making sure we can survive has been one of the most challenging times as a Chief Executive. Nobody teaches you how to run a charity during a global pandemic. But that wasn't the worst of it. Due to lockdowns, we've not been able to do our regular fundraising such as RVT Sports Day and World AIDS Day. This alone meant we lost about £25,000. On top of that with LGBTQ+ venues closed we had no tin/bucket collections for a long, long time. Overall, we estimate that we lost about £40,000. For a small charity like ours, it's a difficult position to be in. Luckily, we were able to adapt and cut costs while bringing in new contracts and making use of the government's furlough system to safeguard jobs. And as I said... we're still here, supporting over 100,000 LGBTQ+ people a month.

However, one positive thing to come from the last year was the ability as an organisation to take a step back and re-evaluate who we want to be as an organisation and what we should be doing to support our community. Before the pandemic, we were mainly set up as a parent organisation with two brands; GMFA which is designed to tackle HIV and HIV stigma and OutLife which is designed to tackle the wider health and social inequalities LGBTQ+ people face. And before the pandemic hit this system worked very well. But when you must furlough staff and do the bare minimum to get by you suddenly realise this system won't work for us moving forward. We also understood that the pandemic was going to move what our community needs in a different direction with a focus on mental health, isolation and loneliness becoming a big part of our future.

In May of 2020, the board and I had an honest conversation about what we needed to do, and we began consultations on how people would react if we merged all our services under one brand - that being LGBT HERO. Therefore, flipping how we presented ourselves with LGBT HERO becoming the public facing organisation and then using both GMFA and OutLife is a smaller capacity. Thus, allowing us to channel all our work through one major brand. A stronger brand. A brand that would possibly help us open some doors up. In October 2020, after consultations it was deemed this approach would be a benefit to us and our community. The biggest stipulation being we make sure GMFA has a future with LGBT HERO. This was also important to me. GMFA has been around since 1992. There's no way I want it to suddenly disappear.

In late 2020 we began the process. We developed a new logo for LGBT HERO, one that was more community friendly and less corporate. In early 2021 we began merging our services, with both the LGBT HERO organisational website and OutLife coming together under one site. This meant that LGBT HERO now stands as a health promotion website offering info, advice, and support. It took us a few months to get it right but I'm really happy with how it all looks now. In April of this year we officially launched the new site with the logo and [explained to our community about our new approach](#).

The next big merge was moving the GMFA site to sit as a subsite under the LGBT HERO website. In May of this year, we started moving the information over and have set up a subsite which can be accessed here: www.lgbthero.org.uk/gmfa. As I write this the old GMFA site is still live and will be for a little bit longer as we make sure we are confident the traffic GMFA has gained is not lost.

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So, what does this all mean? Well, with this merger and our new direction as a charity we now present to you LGBT HERO - the national health and wellbeing charity supporting over 100,000 LGBTQ+ people a month. LGBT HERO offers trusted information, advice and various types of support including group, peer and one-to-one. And this is now what we do:

www.lgbthero.org.uk: Our site offers information, advice and support on topics including mental health, sexual health, living with HIV, coming out, sexuality and gender identity, sex and relationships, your rights and much more to over 100,000 people a month.

LGBT HERO provides an [online peer-support forum](#) where LGBTQ+ people can talk, listen, and support one another in a non-judgemental way moderated by trained staff and volunteers. Our peer-support forums are visited by over 10,000 people a month

[FindOut](#): is an online service finder where you can find over 500 sports clubs, social clubs and support services in London.

LGBT HERO is still the home of [GMFA - the gay men's health project](#). GMFA provides gay, bisexual and trans men who have sex with men with info, advice and support a special hub on www.lgbthero.org.uk and develops social media focused campaigns in a tone that men have come to know GMFA for. GMFA also supports men living with HIV through support groups and creating work that helps tackle HIV stigma such as 'The Undetectables'. GMFA reaches and supports over 125,000 GBT+ men every month.

[FS magazine](#): FS is published six times a year and offers a platform for gay, bi and trans men as part of a service we deliver through GMFA. FS tackles the harder issues such as alcohol, drugs, chemsex, racism within the GBT+ community, mental health and suicide and general sex and relationship advice. FS is currently read by over 800k people a year and you can download it via the FS app on iOS.

[HangOuts](#): In 2020, as a response to the COVID pandemic, LGBT HERO set up online peer-support groups for LGBTQ+ people. These support groups work to bring people, who may be feeling isolated, lonely or not connected with the community, to come together and talk about all things health and life. Our HangOuts programme has several different groups including support for LGBTQ+ people from minority backgrounds. The HangOuts programmes has supported over 1000 people so far.

Campaigns: Developing campaigns and materials is a big part of what we do at LGBT HERO. Over the years we have developed 100s of campaigns and 1000s of supportive materials. And this will continue.

And that's us in a nutshell. I'm sure there'll be more developments as we move forward, build our brand, and interact with new service users. But, although the pandemic brought lots of doom and gloom, I think if we work hard on making LGBT HERO a success the future is very bright for us and our community. I firmly believe LGBT HERO can be as big as it wants to be and as long as I'm Chief Executive I'll continue to make sure we head in the right direction. I'm excited for the journey ahead. Let's build a happier, healthier community together.

Ian Howley
Chief Executive Officer

Achievements and performance in 2020-2021

Despite what COVID and lockdown brought, 2020-21 has been a highly successful year for LGBT HERO. We continue to build ourselves as an LGBTQ+ organisation, which has opened a lot of doors regarding new funding opportunities. We continue to build stronger partnerships with other LGBTQ+ organisations such as London Friend and ELOP. However, our sexual health work continues to lead the way, especially Me. Him. Us. Over the course of the year, LGBT HERO continued to harness the creativity and enthusiasm of its volunteers and staff, the power of social media, and other platforms to deliver effective, ground-breaking HIV prevention, sexual health interventions, mental health, and suicide prevention resources, while also addressing health inequality issues such as mental health.

Here are some of the key successes. In 2020-21 LGBT HERO:

- LGBT HERO now supports over 1.2 million people a year with information and advice
- Our peer-support forums supported over 80,000 people in 2020/21 with hundreds of new sign ups.
- We signposted over 750,000 people into mental and sexual health services
- Our new group support programme 'Hangouts', supported over 100 people
- Through our media opportunities, we estimate we had over 2 million interaction opportunities.
- And our complete social reach for 2020/21 was 4.2 million impressions.

Here are just some of our achievements in greater detail over the course of the year:

COVID related projects

A big part of our work in 2020/21 was our response to COVID. This included running social groups, gaining vital research, and delivering support.

As the pandemic hit, LGBT HERO reached out to prominent people within the community who could help the charity to support those who felt isolated at the beginning of the pandemic. LGBT HERO ran several online group activities including fitness classes, yoga classes and movie nights. In total over 5000 people participated from April - May of 2020. All the activities were delivered through Facebook Live. Eventually as restrictions were lifted there was less of a need for them.

In May 2020, LGBT HERO ran an online survey to ask LGBTQ+ people if the pandemic had affected them personally. The survey was taken by 2333 people and offered a range of information from how people were feeling mentally, physically, and what support they needed. The survey found four-in-five LGBTQ+ people were negatively affected by the first lockdown.

A year later in March 2021, LGBT HERO conducted a follow up survey to see how the last year had affected our community. It was completed by 2723 LGBTQ+ people and found that although people were less depressed, isolated, and anxious there was a big uptick in LGBTQ+ people feeling suicidal or having attempted to take their own lives.

Both pieces of research were sent to PHE and partners who used the information to better understand the needs of LGBTQ+ people and help improve services.

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In September 2020 as part of the London Community response forum, LGBT HERO was awarded a grant to run online peer-support for gay, bi and trans men from South Asian backgrounds. The work was commissioned after the findings of our lockdown survey showed those from minority backgrounds were the most affected by the pandemic. In November 2020 we recruited a freelance support worker who set up and ran the group sessions. Since December 2020 LGBT HERO has supported over 1000 men through this platform. Although the original funding has stopped for this, the group is continuing through the Hatta Hodson Estate fund.

As part of the Hangout programme, LGBT HERO received additional funding from Abbvie, ViiV and MSD to fund HIV support groups for MSM from minority backgrounds. The groups ran from January 2021 and have supported over 200 MSM living with HIV.

In July 2020, as part of a joint bid with London Friend and Elop, LGBT HERO was granted funding to help support its online peer-support forums. As part of the fund, LGBT HERO developed 12 videos where we interviewed service providers throughout England to increase awareness of what they could offer LGBTQ+ people. Some of the organisations we interviewed included Switchboard, Birmingham LGBT+, Mesmac, London Friend, and Elop. The videos were viewed collectively by 70,000 people. The forums during the duration of the grant supported 32,000 people.

In December 2020, LGBT HERO was awarded another grant through the London Community response forum. This time we were funded to develop a brand-new hub for LBT+ women and non-binary people to help develop focused content to support LBT+ women who were negatively affected by the pandemic. The hub went live in February 2021 and has been visited by over 15,000 people.

In December 2020, LGBT HERO was awarded a grant through MAC AIDS to develop support pages for MSM who, due to the pandemic, were engaging in sex outdoors more thus increasing safety issues surrounding sex outdoors. In February 2021, we launched a new 'Safer Cruising' hub and since its launch it's been visited by over 11,000 people. The hub can be found here: www.lgbthero.org.uk/pages/category/cruising

Campaigns

In a normal year we'd have several campaigns but due to COVID and restrictions we were limited in what we could do. In 2020-21, LGBT HERO launched two major campaigns. The first was the PHE HIV and Sexual health Innovation Funded, Me. Him. Us. - more to safer sex. The project, which was launched in September 2020, involved exploring the link between mental and sexual health while providing basic information on how to prevent HIV and STIs. The project was designed by and for Black MSM and the video series reached over three million people.

In October 2020, LGBT HERO launched a new anti-hate crime support hub - which was funded by the National Lottery Community fund. The hub worked to 1) support those who have been affected by a hate crime and 2) offer advice to allies who want to support LGBTQ+ people who have been affected. The hub has a collection of information, advice, and support pages and in 2020/21 has over 80,000 visits. The hub can be found here: www.lgbthero.org.uk/Pages/Category/hatecrime

Although it was a quieter year for campaigns, LGBT HERO reached over 3 million people with important sexual health, mental health, and personal safety advice.

Websites and socials:

GMFA

www.gmfa.org.uk

In 2020/21 the GMFA site was still active. Over the course of the year our website, excluding FS online, received over 900,000 visits. This was slightly down from the previous year of 1.3m as people were in lockdown and there was less demand for sexual health information. However, GMFA still has a good year on social media as we continue to bring information straight to people's timelines. Including social reach, GMFA reached over 4.2 million people in 2020-21.

Much of the reach remained UK based (76%), although we also received considerable numbers of visitors from the USA, Australia, and Ireland. We also continue to receive traffic from countries where homosexuality is illegal and HIV information is non-existent for gay and bi men, including, Pakistan, Nigeria, Malaysia, and Saudi Arabia.

FS magazine – brought to you by GMFA

FS is our bi-monthly health and life magazine for gay and bisexual men, published on the GMFA website. FS provides health and HIV information, advice, support, and research in a clear and understandable format, similar to that used by the commercial gay press, promoting information on gay men's health and HIV issues. In this way the HIV prevention and sexual health promotion information is embedded within features that align with gay men's interests and experiences.

In 2020-21, FS was available in online and app editions. All content was also available free via www.fsmag.org.uk.

Over the course of the year, we recorded over 852,876 views of FS content through web, social and digital reach, averaging 142,146 per issue. 71% of FS readers come from the UK.

The magazine deals with gay men's health holistically, recognising that good sexual health is inextricably linked with emotional health and the ability to hold control over sexual choices. Featured topics included consent, racism, mental health, HIV stigma and relationships. Some of the most popular articles included 'Infidelity and the gay community', 'The modern guide to cruising', 'fetish and the gay scene', 'Dear White gay men', 'Real sex lives of gay men' ' 8 ways to have a happier sex life' and 'How to survive a darkroom'.

FS is funded from LGBT HERO reserves, advertising, donations, and sales of the FS app.

OutLife

www.outlife.org.uk

Before the merger of LGBT HERO and OutLife, the site continued to grow from strength to strength since its formation. OutLife offered information, advice, online peer-support, and a London wide support finder service. In 2020-21, OutLife had already received over 680,000 visits, an increase of 41,000, with 81% coming from the UK. OutLife is also receiving large hits from countries where being LGBTQ+ is illegal, including Pakistan and Sri Lanka. OutLife's most read included 'being non-binary', ' 5 ways to improve your mental health', ' HIV advice for gay men', 'What are the signs of depression' followed by 'What is sexuality' and 'Being transgender'.

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OutLife continued to build its social media presence on Facebook, Twitter and Instagram and in 2020-21 had a social reach of 666,265 and increase of 211,231 - meaning that in 2020-21 OutLife had a web and social reach of 1.2m. This is an increase of almost 200,000.

For 2021/22 OutLife will be merged with www.lgbthero.org.uk and all stats will be presented as a collective.

Online peer-support

Since January 2019, OutLife has run an online peer support service aimed at providing LGBTQ+ people a platform to talk, share and support one another on a non-judgemental forum, operated by trained staff and volunteers. In 2020-21, we saw nearly 80,000 people use this service through views and sign ups.

FindOut

In 2019 OutLife launched its online mapping tool, FindOut - funded by City Bridge Trust. The service highlights LGBTQ+ groups, clubs and support options in London. For 2020/21 over 7000 people accessed this service. In December 2020, LGBT HERO was successful in a joint bid with Consortium to extend the funding for this project for the next three years.

Fundraising and community events

Unfortunately, due to COVID, we were heavily restricted in the ability to fundraise in the community. This meant for 2020/21 we were not able to run RVT Sports Day or fundraise for World AIDS Day. Our two biggest events for raising funds. However, RVT Sports Day returned in August 2021, and we managed to raise nearly £11,000.

The loss of fundraising impacted the charity heavily however we are hopefully the worse is over and we won't see any long-term damage.

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Reference and administrative details

For the year ended 31 March 2020

Company number 2702133

Country of incorporation United Kingdom

Charity number 1076854

Country of registration England & Wales

Registered office and operational address Unit 74 The Link, 49 Effra Road
London, SW2 1BZ

Directors Directors, who are also trustees under charity law, who served during the year and up to the date of this report were as follows:

Alan Palmer	Chair
Timothy James O'Rahilly	Vice Chair (Appointed 2019)
Roland Thomas Brunner	Treasurer (Appointed 13 November 2018)
Seán Cassidy	Company Secretary (resigned 10 March 2021)
Paul John Raybould	(resigned 10 November 2021)
John Stone	Company Secretary (Appointed 2021)
Ian Richard Watters	(appointed 14 January 2020)
Andrew Frank Goodhead	(appointed 10 March 2021)
Nicolas Andres Ventosa	(appointed 10 March 2021)
Peter Bampton	(appointed 10 March 2021)
Ameet Shah	(appointed 14 January 2020; resigned 2 July 2020)

Chief Executive Officer Ian Howley

Bankers National Westminster Bank plc
332 High Holborn
London, WC1V 7PS

Independent examiner **Fleur Holden FCA**
Sayer Vincent LLP
Chartered Accountants
Invicta House
108-114 Golden Lane
LONDON
EC1Y 0TL

Health Equality and Rights Organisation

Report of the Directors

For the year ended 31 March 2021

The Directors present their report and the financial statements for the year ended 31 March 2021.

Reference and administrative information set out on page 14 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

LGBT HERO mission:

The mission of LGBT HERO is to improve the health, enhance the well-being, and champion the rights of LGBTQ+ people. HERO recognises LGBTQ+ people as lesbian, gay, bisexual, transgender, queer, questioning, intersex, asexual and any other person who self-identifies within the LGBTQ+ umbrella.

LGBT HERO provides LGBTQ+ people with accurate and credible information so they can build skills that enable them to make informed choices about their health and well-being. LGBT HERO encourages LGBTQ+ people to create social change in our communities by providing a platform where LGBTQ+ people are heard and valued. LGBT HERO's mission is a guiding principle governing all of our work.

LGBT HERO vision:

LGBT HERO wants to see a world where LGBTQ+ people have the same opportunities in life as all other people and are not disadvantaged by health or social inequalities because of their sexuality or identity.

LGBT HERO values:

- All people, regardless of age, race, nationality, religion, disability, gender identity or sexuality, should have equal opportunities in life.
- All people regardless of their sexuality and gender identity are entitled to equal rights and respect.
- The needs of LGBTQ+ people should be considered in all aspects of their health, wellbeing, and life.
- Our work will address identified health inequalities within LGBTQ+ communities and advocate for full acceptance of and equal rights for LGBTQ+ people.
- Health promotion is done best when LGBTQ+ community members collectively contribute to its development and delivery, it is underpinned by evidence, and it can demonstrate its positive impact.

HERO's goals:

- Ensure LGBTQ+ people have access to information and support to enable them to make the best health choices for themselves.
- Decrease the number of LGBTQ+ people who experience mental health issues.
- Decrease the number of LGBTQ+ people who die by suicide.
- Improve LGBTQ+ people's sexual health, including eradicating new HIV infections.
- End HIV-related stigma.
- Increase representation of LGBTQ+ black, Asian and minority ethnic groups within LGBTQ+ communities.
- Support all LGBTQ+ people to live emotionally and physically healthy lives.

Volunteer leadership

LGBT HERO is a volunteer-led organisation. We use 'volunteer leadership' to describe the method by which our volunteers contribute to LGBT HERO and participate in developing its interventions.

Members of the Board of Directors are volunteers elected by the volunteers. Volunteers also steer the organisation as members of the groups who develop projects. All LGBT HERO volunteers have the right to join any group within LGBT HERO.

Volunteers

LGBT HERO believes that health promotion for LGBTQ+ people is fundamentally enhanced when community members take a central role in the development and delivery of projects.

LGBT HERO currently has around 120 volunteers. We welcome volunteers from all sections of the community, although many of our volunteers are gay men. These talented volunteers bring with them a broad range of life experience and professional skills to HERO. Our gay men's sexual health work delivered under the GMFA brand benefits from the volunteers' inherent understanding of gay men's health and the participation of men who are representative of the target audience for our work. Furthermore, our volunteer base is made up of HIV-negative and HIV-positive people, long-standing volunteers with experience of sexual health project development and new volunteers with fresh ideas and ways of working. This range of volunteers brings different perspectives to the development of our HIV prevention campaigns and our resources for gay men living with HIV. Their talent, creativity and life experience are evident in the quality of our work and its success in engaging gay men.

Employees

On 31 March 2021, LGBT HERO had four full time members of staff. The staff team consisted of the Chief Executive Officer, two Project Managers and the Finance/Office Manager. Employees are responsible for the day-to-day management of LGBT HERO and its projects.

Directors

Directors, who are also trustees under charity law, are generally LGBT HERO volunteers and are elected to the Board by members of HERO. Our constitution states that there are normally nine places on the Board.

The term of office for an elected Director is set at four years maximum, and each year at least two members of the Board must stand down. Board members may choose to stand for re-election. New Directors are provided with an induction process led by the Chair, and all Directors may access training based on the skills needed to fulfil their role as a Director as set out in their role description. We have a policy on training, induction, and support of Board members.

The Directors who served during the year and up to the date of this report are as disclosed in the reference and administrative details on page 13.

Partnerships

LGBT HERO's work is developed in partnership with other voluntary, statutory and research organisations.

LGBT HERO is a partner within the National LGB&T Partnership, a strategic partner for the Department of Health. HERO is also a member of the LGBT Consortium, a national body bringing together LGBTQ+ organisations. Currently LGBT HERO is in a partnership with the LGBT Consortium for the Always Out There project funded by the City Bridge Trust, which will run until December 2023.

In 2020-21 LGBT HERO continued its partnership with the London Friend and ELOP for the LGBT mental health covid response funded by the Big Lottery.

LGBT HERO has strong links with GUM clinics throughout London. This enables us to distribute resources, receive expert advice on sexual health issues and to ensure that the information we disseminate is accurate.

A very valuable partnership is with the gay commercial scene. LGBT HERO would not be as successful as it is without the support and collaboration of pubs, clubs and social groups who raise funds and provide distribution points for our activities, as well as the gay magazines and internet sites that carry our adverts. However due to Covid -19 in 2020 LGBT HERO was unable to run SportsDay in collaboration with the Royal Vauxhall Tavern.

Health Equality and Rights Organisation

Report of the Directors

For the year ended 31 March 2021

About Health Equality and Rights Organisation

History

GMFA (originally Gay Men Fighting AIDS) was founded in 1992, by a group of gay men who felt that there was not enough HIV prevention work being specifically targeted at gay men. GMFA quickly earned a reputation for delivering frank, honest and often sexy campaigns for gay men. The organisation is now known as LGBT HERO (or HERO), and delivers work to address health inequalities that affect the broader LGBTQ+ communities. Our sexual health and HIV prevention work, which remains our core work, is still branded as GMFA.

From the beginning, we used a model of community mobilisation and peer education. Rather than just producing health promotion aimed at gay men, we wanted gay men to play a central role in the development, design and delivery of interventions. This resulted in interventions that spoke to gay men from the perspective of gay men, avoiding the paternalistic approach of some other public health interventions.

In 2001 GMFA merged with the Black gay men's group Big Up and in 2002, broadened its remit to include all health issues which disproportionately affect gay men over other populations. We changed our mission statement and 'Gay Men Fighting AIDS' became 'GMFA – the gay men's health charity'.

In 2011 our members voted to expand the remit of the charity to cover health issues for lesbian, bisexual and transgender communities. GMFA changed its name to the Health Equality and Rights Organisation (HERO) and we amended our objectives to cover health issues for lesbian, bisexual and transgender communities.

Many things about LGBT HERO have changed but recruiting and retaining members of our target groups and keeping them at the heart of our organisation and our work has not. Each year up to 100 people actively volunteer for us, and our methods of developing projects and our policies are built around being a truly volunteer-led organisation.

Structure, governance and management

LGBT HERO is a charitable company limited by guarantee, incorporated on 31 March 1992 and registered as a charity on 2 August 1999.

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. The Memorandum of Association and the Articles of Association were updated in December 2002 to reflect a change in the objects of the charity, a new name and to allow members of the Board to be co-opted.

A further change was made in June 2011 when members voted to adopt a new name, the Health Equality and Rights Organisation (HERO), and to expand our remit to allow us to address the health needs of a wider population, specifically LGBTQ+ people.

Health Equality and Rights Organisation

Report of the Directors

For the year ended 31 March 2021

In July 2016, the Articles of Association were amended to:

- Revise the wording outlining circumstances under which a Director can be removed if they are unable to carry out their role as a result of either physical or mental health issues, to reflect recent changes to legislation and improved awareness of mental health conditions.
- Allow a Director to be removed if the Board passes a vote of no confidence in them.
- Allow a Director to attend a meeting by video or telephone conference.

Objectives and activities

The objectives of the charity as set out in the Memorandum and Articles of Association are:

- a) To protect and preserve public health in particular amongst the gay male, lesbian, bisexual and transgender population of the United Kingdom.
- b) To advance public education in the subjects affecting the health of the gay male, lesbian, bisexual and transgender population including the causes, symptoms, treatment and prevention of illness, in particular through the promotion of research and the dissemination of the useful results of research.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Directors consider how planned activities will contribute to the aims and objectives they have set.

LGBT HERO is achieving public benefit through our work providing health information to members of the LGBTQ+ communities and promoting the health choices that are available to them. This year we have achieved this by improving the effectiveness of our interventions, which include a website, press and online campaigning work and peer support. Whilst these services are mainly aimed at LGBTQ+ people they can also be accessed by any member of the public.

Risk statement

Our major risks have been reviewed by LGBT HERO's Board and its subgroup, the Risk Subcommittee. The Risk Subcommittee maintains and monitors risks and reports to the Board. A risk register is used with a defined risk scoring approach. The risks are regularly revised to ensure they accurately reflect the current situation.

Our main risk is that we will not find sufficient new sources of funding to allow us to continue operating, although our confirmed income and current reserves are now at a level to allow us to deliver our planned work beyond 2021-2022. We are engaged in a strategy of seeking new funding and a diversity of funding by increasing our support from trusts and foundations, building on our community fundraising and our ability to generate revenue from our activities.

LGBT HERO's Board of Directors also receives an annual health and safety risk assessment. The planning document for all new interventions now includes a risk assessment.

Remuneration policy for key management personnel

HERO has a staff pay policy, which is reviewed regularly by the Board. It includes pay scales with incremental points for each post within the organisation and specifies how inflationary increases are determined.

Financial review

In 2020-21 HERO has been awarded grants with a total value of £129,301 (from City Bridge Trust, Ester lauder (MAC Cosmetics), Gilead Sciences Ltd, Big Lottery, The National Lottery, The London Community Response Fund, PHE Innovation Fund, Abbvie, ViiV Healthcare (UK) Ltd., Merck Sharp & Dohme and £33,952 of support grants from the Job Retention Scheme .

The deficit for 2020-21 was £31,374. With the present funding in place, the forecast deficit for 2021-22 is in the region of £74,293. Currently, LGBT HERO is awaiting decisions on additional funding requests that have been submitted. If some of these new sources of income are realised, despite a reduced community fundraising for 2021-22 due to Covid-19 measures in place during the first quarter, the forecast deficit will reduce further on the region of £31,937.

The Directors do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Reserves policy

At 31 March 2021, LGBT HERO had unrestricted reserves of £113,844. £110,000 of this has been designated to a Capacity Building fund to enable LGBT HERO to hold sufficient cashflow for approximately six months of operating costs while still delivering our core services. This level of designated funds is therefore held to cover the cost of our work until adequate ongoing funding is realised.

LGBT HERO requires reserves primarily for the following reasons:

- To cover any shortfall between predicted income and expenditure. As of October 2021, LGBT HERO's cashflow forecast predicts that there will be a shortfall of approximately £74,293 in 2021-22, if no additional grants are received during the year.
- To provide sufficient working capital in the event of any short-term cashflow issues – for example a delay in receiving the payment of a grant that has been confirmed and included as budgeted income. HERO's average monthly expenditure during 2020-21, including salary payments, rent and project costs, is predicted to be approximately £17,500 and from December 2021 following its restructuring approximately £13,950.
- To cover liabilities in the event of closure, including redundancy costs, which as 31st March 2022 are estimated at £34,529.

LGBT HERO's Board of Directors receives a cashflow forecast on a quarterly basis, in order to monitor the predicted level of reserves over the next 12 months and ensure that the organisation remains sustainable.

Statement of responsibilities of the Directors

The Directors are responsible for preparing the report of the Directors and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors 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 Directors 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 operation.

The Directors 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 Directors 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 the financial statements may differ from legislation in other jurisdictions.

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

Approved by the Directors on 10 November 2021 and signed on their behalf by

Alan Palmer - Chair

Independent examiner's report

to the trustees of Health Equality and Rights Organisation

For the year ended 31 March 2021

I report to the trustees on my examination of the accounts of Health Equality and Rights Organisation (HERO) for the year ended 31 March 2021.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Company, 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 the Company's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011 ('the 2011 Act').

Independent examiner's statement

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

- 1** Accounting records were not kept in respect of the 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 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.

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.

Signed:

Name: Fleur Holden FCA

Address: Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

Date: 6 December 2021

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

For the year ended 31 March 2021

	Note	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Income from:							
Donations	2	46,454	–	46,454	38,960	–	38,960
Charitable activities							
Group work	3	–	–	–	–	55,478	55,478
FS magazine	2	2,306	–	2,306	3,040	–	3,040
Community development outreach	3	–	129,301	129,301	28,398	133,253	161,651
Policy	3	–	267	267	–	3,517	3,517
Investments	4	65	–	65	219	–	219
Other	5	33,952	–	33,952	–	–	–
Total income		82,777	129,567	212,344	70,617	192,248	262,865
Expenditure on:							
Raising funds	6a	43,076	22,577	65,653	19,452	11,471	30,923
Charitable activities							
Group work	6a	–	–	–	–	55,720	55,720
FS magazine	6a	4,809	–	4,809	4,864	–	4,864
Community development outreach	6a	16,348	142,861	159,209	16,149	106,663	122,812
Website	6a	12,696	–	12,696	12,569	–	12,569
Consultancy	6a	–	–	–	–	13,922	13,922
Policy	6a	–	1,351	1,351	–	3,206	3,206
Total expenditure		76,929	166,789	243,718	53,034	190,982	244,016
Net income/(expenditure) for the year	7	5,848	(37,222)	(31,374)	17,583	1,266	18,849
Transfers between funds		(21,230)	21,230	–	(7,963)	7,963	–
Net movement in funds		(15,382)	(15,992)	(31,374)	9,620	9,229	18,849
Reconciliation of funds:							
Total funds brought forward		129,226	28,899	158,125	119,606	19,670	139,276
Total funds carried forward		113,844	12,907	126,750	129,226	28,899	158,125

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

Balance sheet

Company no. 02702133

As at 31 March 2021

	Note	£	2021 £	£	2020 £
Tangible assets	12		7,140		2,656
			<u>7,140</u>		<u>2,656</u>
Current assets:					
Debtors	13	25,239		28,810	
Cash at bank and in hand		115,030		146,663	
		<u>140,270</u>		<u>175,472</u>	
Liabilities:					
Creditors: amounts falling due within one year	14	(20,659)		(20,004)	
Net current assets			<u>119,611</u>		<u>155,469</u>
Total net assets	15a		<u><u>126,751</u></u>		<u><u>158,125</u></u>
The funds of the charity:	16a				
Restricted income funds			12,907		28,899
Unrestricted income funds:					
Designated funds		110,000		110,000	
General funds		3,844		19,226	
		<u></u>		<u></u>	
Total unrestricted funds			<u>113,844</u>		<u>129,226</u>
Total charity funds			<u><u>126,751</u></u>		<u><u>158,125</u></u>

The opinion of the directors is that the company is entitled to the exemptions conferred by Section 477 of the Companies Act 2006 relating to small companies

The directors acknowledge the following responsibilities:

- (i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

Approved by the Directors on 10 November 2021 and signed on their behalf by

Alan Palmer
Chair

Notes to the financial statements

For the year ended 31 March 2021

1 Accounting policies

a) Statutory information

Health Equality and Rights Organisation is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is Unit 74 The Link, 49 Effra Road, London SW2 1BZ.

b) 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 accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The Directors consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The Board has received and noted cashflow forecasts which indicate that HERO is financially sustainable until the end of November 2022. This represents a period of 12 months from the date of this report.

During 2020–21, LGBT HERO successfully obtained grants with a total value of £129,301 from the Big Lottery, London Community Response Fund, City Bridge Trust, The National Lottery Covid–19 response, Ester Lauder (MAC Cosmetics), Gilead Sciences Ltd, PHE Innovation Fund, Abbvie, ViiV Healthcare (UK) Ltd, Merck Sharp & Dohme and £33,952 support grants from the Job Retention Scheme. LGBT HERO also raised income of £46,454 through community fundraising, donations and a generous estate legacy from 'Hatta Hodson' during 2020–21. Over the next year, HERO intends to submit and extend similar series of funding applications and continue its programme of LGBTQ+ community fundraising. Since April 2021 HERO has successfully secured grants income from Gilead, Big Lottery, L.B. of Lambeth and Merck Sharp & Dohme. The Board is currently in the process to implement a restructuring of the organisation. These measures, on a long term basis, will enable HERO to reduce even further its running costs and making its financial sustainability more robust and future proof in the coming years. The Board therefore believes that there is a reasonable likelihood of enough income being secured for the organisation to remain a going concern.

The Directors do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Impact of Covid. Since the onset of Covid outbreak, LGBT HERO had to put swiftly in place control measures needed by these unprecedented situation to keep its staff, its volunteers and its beneficiaries safe while carrying out its activities. LGBT HERO managed to provide it services to its beneficiaries through a series of Covid–19 emergency grants obtained from the Big Lottery, the London Community Response Fund, The National Lottery Covid–19, Gilead Science (UK) and from the Job Retention Scheme. In October 2020 LGBT HERO moved its premises on to a smaller office space. This measure helped HERO to reduce its running costs while keeping safe its staff and volunteers following the extensive lockdowns implemented by the government throughout 2020 and 2021.

e) Income

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

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

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Notes to the financial statements

For the year ended 31 March 2021

1 Accounting policies (continued)

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised. Please refer to the report of the Directors for more information about their contribution.

g) Interest receivable

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

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

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

i) 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 relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services such as group work, a website, six issues of FS magazine, and media campaigns including 'The Undetectables' and 'Me. Him. Us'. These services were undertaken to further the purposes of the charity and their associated support costs.

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

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

	2021
● Cost of generating funds	23.3%
● Community development outreach	46.2%
● Group work	0.0%
● FS magazine	1.7%
● Website	4.1%
● Policy	0.6%
● Consultancy	0.0%
● Support costs	22.7%
● Governance costs	1.4%

Notes to the financial statements

For the year ended 31 March 2021

1 Accounting policies (continued)

j) Allocation of support costs (continued)

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

● Cost of generating funds	25.0%
● Community development outreach	70.3%
● Group work	0.0%
● FS magazine	2.0%
● Website	2.5%
● Policy	0.2%
● Consultancy	0.0%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

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

● Fixtures and fittings – residual	4 years
● IT equipment – straight line	4 years

m) Debtors

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

n) 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.

o) 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.

p) Pensions

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable under the scheme by the charitable company to the fund. The charitable company has no liability under the scheme other than for the payment of those contributions. As of 1 August 2016 all employees have opted in to the HERO Work Pension scheme provided by AEGON. This was the staging date when the Health Equality and Rights Organisation had to auto enrol to a Work Pension plan. This plan is the same plan that AEGON provided prior the staging date.

Notes to the financial statements

For the year ended 31 March 2021

2 Donations

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
	46,454	–	46,454	41,950	–	41,950
	46,454	–	46,454	41,950	–	41,950

3 Income from charitable activities

Note	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
NAZ – LSL	–	–	–	–	55,478	55,478
Sub-total for Group work	–	–	–	–	55,478	55,478
JellyFish CoNnect Ltd – FS downloads	2,306	–	2,306	3,040	–	3,040
Sub-total for FS magazine	2,306	–	2,306	3,040	–	3,040
King's College London – Marie Curie	–	–	–	–	2,500	2,500
City Bridge Trust – LGBTQ+ London engagement	–	14,413	14,413	–	25,962	25,962
Abbvie HIV Peer Support	–	6,883	6,883	–	4,554	4,554
Big Lottery – LGBTQ+ Hate Crime	–	8,275	8,275	–	–	–
Big Lottery – Covid-19 LGBT Mental Health	–	18,566	18,566	–	–	–
TNLRF Covid-19 BAME support	–	16,835	16,835	–	–	–
London Community Response Fund Covid-19	–	14,026	14,026	–	–	–
London Community Response Fund LBT Support	–	8,133	8,133	–	–	–
Gilead Sciences Ltd – ChemSex Support	–	–	–	–	16,748	16,748
Gilead Sciences Ltd – Peer Support MSM	–	–	–	–	24,250	24,250
Gilead Sciences Ltd – Me Him Us	–	–	–	–	18,600	18,600
Gilead Sciences Ltd – Covid-19 Support Grant	–	12,718	12,718	–	–	–
MAC AIDS Fund (MAC Cosmetic) – Me Him Us	–	10,000	10,000	–	20,000	20,000
PHE – Innovation Fund Me Him Us	–	4,867	4,867	–	20,639	20,639
ViiV Healthcare UK Ltd – Peer support	–	8,935	8,935	–	–	–
MSD – Peer support	–	5,650	5,650	–	–	–
GEO – LGBT Health & Social Care	–	–	–	28,398	–	28,398
Sub-total for Community development outreach (a)	–	129,301	129,301	28,398	133,253	161,651
National LGB&T Partnership	–	267	267	–	367	367
LGBT Smoking SMI	–	–	–	–	3,150	3,150
Sub-total for Policy	–	267	267	–	3,517	3,517
Total income from charitable activities	2,306	129,568	131,875	31,438	192,248	223,685

Note:

- a) 'Community development outreach' has been added as a new heading to replace 'Media', due to the nature of the grants received and in light of HERO's strategy for the future.

4 Income from investments

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
	65	–	65	219	–	219
Bank interest	65	–	65	219	–	219

5 Other income

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
HMRC Job Retention Scheme	33,952	–	33,952	–	–	–
	33,952	–	33,952	–	–	–

Notes to the financial statements

For the year ended 31 March 2021

6a Analysis of expenditure (current year)

	Charitable activities									2021 Total £	2020 Total £
	Cost of raising funds £	Group work £	FS magazine £	Community development outreach £	Website £	Consultancy £	Policy £	Governance costs £	Support costs £		
Staff costs (Note 8)	43,419	–	3,069	86,200	7,672	–	1,086	2,694	42,366	186,506	187,107
Projects costs	820	–	50	15,401	2,509	–	–	–	–	18,780	18,040
Premises costs	4,059	–	287	8,059	717	–	102	252	3,961	17,437	20,988
Office costs	1,096	–	77	2,176	194	–	27	68	1,069	4,707	4,886
Depreciation	155	–	11	2,022	27	–	4	10	151	2,380	1,062
Other	–	–	–	–	–	–	–	3,575	10,333	13,908	11,933
	49,549	–	3,494	113,858	11,119	–	1,219	6,599	57,880	243,718	244,016
Support costs	14,456	–	1,180	40,710	1,416	–	118	–	(57,880)	–	–
Governance costs	1,648	–	135	4,641	161	–	14	(6,599)	–	–	–
Total expenditure 2021	65,653	–	4,809	159,209	12,696	–	1,351	–	–	243,718	244,016
Total expenditure 2020	30,923	55,720	4,864	122,812	12,569	13,922	3,206	–	–	–	244,016

'Community development outreach' has been added as a new heading to replace 'Media', due to the nature of the grants received and in light of HERO's strategy for the

Notes to the financial statements

For the year ended 31 March 2021

6b Analysis of expenditure (prior year)

	Charitable activities									2020 Total £
	Cost of raising funds £	Group work £	FS magazine £	Community development outreach £	Website £	Consultancy £	Policy £	Governance costs £	Support costs £	
Staff costs (Note 8)	18,983	35,393	3,051	67,402	8,334	7,786	2,085	2,448	41,625	187,107
Projects costs	2,077	433	49	11,028	1,268	3,027	158	–	–	18,040
Premises costs	2,129	3,970	342	7,561	935	874	234	274	4,669	20,988
Office costs	496	924	80	1,760	218	203	54	64	1,087	4,886
Depreciation	108	201	17	383	47	44	12	14	236	1,062
Other	–	–	–	–	–	–	–	3,575	8,358	11,933
	23,793	40,921	3,539	88,134	10,802	11,934	2,543	6,375	55,975	244,016
Support costs	6,401	13,286	1,190	31,132	1,586	1,785	595	–	(55,975)	–
Governance costs	729	1,513	135	3,546	181	203	68	(6,375)	–	–
Total expenditure 2020	30,923	55,720	4,864	122,812	12,569	13,922	3,206	–	–	244,016

Notes to the financial statements

For the year ended 31 March 2021

7 Net income/(expenditure) for the year

This is stated after charging:

	2021 £	2020 £
Depreciation	2,380	1,063
Operating lease rentals:		
Property	15,069	16,861
Accountants' remuneration (excluding VAT):		
Independent examination	3,650	3,575

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

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	164,441	164,258
Social security costs	13,844	14,630
Employer's contribution to defined contribution pension schemes	8,222	8,219
	186,507	187,107

No employee's earned more than £60,000 during the year (2019–20: nil).

The total employee benefits including pension contributions and national insurance of the key management personnel were £67,345 (2019–20: £61,195).

The charity Directors were not paid for carrying out their duties as trustees and did not receive any other benefits from employment with the charity during the year (2019–20: nil). No amount was paid to Directors for other services provided during 2020–21 (2019–20: nil).

No Directors' expenses have been paid out for reimbursement of travel and subsistence during the financial year (2019–20: nil).

9 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2021 No.	2020 No.
Raising funds	0.76	0.38
Group work	–	0.79
FS magazine	0.06	0.07
Community development outreach	2.14	1.85
Website	0.07	0.09
Consultancy	–	0.11
Policy	0.01	0.04
Support	0.92	0.92
Governance	0.04	0.04
	4.00	4.29

10 Related party transactions

There are no related party transactions to disclose for 2020–21 (2019–20: none).

11 Taxation

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

Notes to the financial statements

For the year ended 31 March 2021

12 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At the start of the year	12,060	17,427	29,487
Addition in the year	–	6,863	6,863
Disposal in the year	(7,241)	(6,814)	(14,055)
At the end of the year	4,818	17,476	22,294
Depreciation			
At the start of the year	9,404	17,427	26,830
Charge for the year	664	1,715	2,379
Eliminated on disposal	(7,241)	(6,814)	(14,055)
At the end of the year	2,827	12,327	15,154
Net book value			
At the end of the year	1,992	5,149	7,140
At the start of the year	2,656	–	2,657

All of the above assets are used for charitable purposes.

13 Debtors

	2021 £	2020 £
Trade debtors	15,233	20,883
Prepayments	7,759	7,927
Accrual income	2,247	–
	25,239	28,810

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	1,184	703
Taxation and social security	12,737	12,710
Accruals	6,738	6,591
	20,659	20,004

15a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	7,140	–	–	7,140
Net current assets	(3,296)	110,000	12,907	119,611
Net assets at 31 March 2021	3,844	110,000	12,907	126,751

15b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	2,656	–	–	2,656
Net current assets	16,570	110,000	28,899	155,469
Net assets at 31 March 2020	19,226	110,000	28,899	158,125

Notes to the financial statements

For the year ended 31 March 2021

16a Movements in funds (current year)

	At 1 April 2020 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2021 £
Restricted funds:					
National LGB&T Partnership	-	267	(1,351)	1,084	-
Gilead Sciences Ltd – Me. Him. Us.	1,000	-	(1,353)	353	-
Gilead Science Ltd – Covid-19 Support Grant	-	12,718	(14,275)	1,557	-
Gilead Science Ltd – Peer Support MSM	16,385	-	(18,197)	1,812	-
PHE Innovation Fund – Me Him Us	11,406	4,867	(18,069)	1,796	-
City Bridge Trust – LGBTQ+ London engagement project	107	14,413	(24,017)	9,497	-
Big Lottery – LGBTQ+ Hate Crime	-	8,275	(9,418)	1,143	-
Big Lottery Covid-19 LGBT Mental Health	-	18,566	(20,678)	2,112	-
MAC Cosmetics –Ester Lauder	-	10,000	(3,548)	-	6,452
TNLRF Covid-19 BAME support	-	16,835	(18,711)	1,876	-
London Community Response Fund Covid-19	-	22,159	(17,012)	-	5,147
ViiV Healthcare UK Ltd – Peer support	-	8,935	(8,127)	-	808
Merck Sharp & Dohme (UK) Ltd – Peer Support	-	5,650	(5,350)	-	300
Abbvie – HIV Peer Support	-	6,882	(6,683)	-	199
Total restricted funds	28,898	129,567	(166,789)	21,230	12,907
Unrestricted funds:					
Designated funds:					
Capacity building	110,000	-	-	-	110,000
Total designated funds	110,000	-	-	-	110,000
General funds	19,226	82,777	(76,929)	(21,230)	3,844
Total unrestricted funds	129,226	82,777	(76,929)	(21,230)	113,844
Total funds	158,124	212,344	(243,718)	-	126,751

16b Movements in funds (prior year)

	At 1 April 2019 £	Income and gains £	Expenditure and losses £	Transfers £	At 31 March 2020 £
Restricted funds:					
National LGB&T Partnership	-	3,517	(3,919)	402	-
Gilead Sciences Ltd – Me. Him. Us.	2,525	18,600	(20,125)	-	1,000
Gilead Science Ltd – ChemSex Support	-	16,747	(17,348)	601	-
Gilead Science Ltd – Peer Support MSM	-	24,250	(7,865)	-	16,385
PHE Innovation Fund – Me Him Us	-	20,639	(9,233)	-	11,406
City Bridge Trust – LGBTQ+ London engagement project	1,239	25,962	(27,094)	-	107
King's College London – Marie Curie	-	2,500	(2,709)	209	-
NAZ – LSL	-	55,478	(57,826)	2,348	-
MAC AIDS Fund – Me Him Us	-	20,000	(22,059)	2,059	-
L B Lambeth – Whole Systems Approach – Trans awareness	15,456	-	(17,321)	1,865	-
Big Lottery Fund – Outlife Contents	450	-	(564)	114	-
Abbvie – HIV Peer Support	-	4,554	(4,919)	365	-
Total restricted funds	19,670	192,247	(190,982)	7,963	28,898
Unrestricted funds:					
Designated funds:					
Capacity building	110,000	-	-	-	110,000
Total designated funds	110,000	-	-	-	110,000
General funds	9,606	70,617	(53,034)	(7,963)	19,226
Total unrestricted funds	119,606	70,617	(53,034)	(7,963)	129,226
Total funds	139,276	262,864	(244,016)	-	158,124

Notes to the financial statements

For the year ended 31 March 2021

16 Movements in funds (continued)

Purposes of restricted funds

National LGB&T Partnership	This fund was used towards National LGB&T Partnership. There was an overspend of £1,084, which had to be covered by unrestricted reserves (2019–20: £402).
Gilead Sciences Ltd – Me. Him. Us.	This fund was used to develop a unique public facing HIV prevention campaign that promoted HIV testing, the benefits of TAsP/being undetectable, and provide HIV/STI information aimed at BAME gay men with imagery and language that speaks to them. There was an overspend of £353 which had to be covered by unrestricted reserves.
Gilead Sciences Ltd – ChemSex Support	This fund was used to develop support for potential chemsex users and increase awareness of the risks involved regarding risky sex practise and drug misuse and increase awareness of hep-C coinfections of MSM chemsex users living with HIV. There was an overspend of £601 in 20219–20, which had to be covered by unrestricted reserves.
Gilead Sciences Ltd – Peer Support MSM	This fund was used to support an Online Peer Support service for MSM with regards to sex, sexual health, living with HIV and life issues while providing a safe space for MSM living with HIV. There was an overspend of £1,812, which had to be covered by unrestricted reserves.
Gilead Sciences Ltd – Gilead CARE Covid-19 support	This fund was used to support LGBT HERO services during Covid-19 break. There was an overspend of £1,557, which had to be covered by unrestricted reserves.
PHE Innovation Fund – Me Him Us	This fund was used to develop an online intervention to tackle high rates of HIV and STI transmissions in BAME through 7 multimedia interventions that covered condoms, PrEP, PEP, HIV testing, STI testing, U=U and mental health. There was an overspend of £1,796 which had to be covered by unrestricted reserves.
City Bridge Trust – LGBTQ+ London engagement project	This fund was used to develop a mapping tool for LGBTQ+ support organisations in London. The project, in partnership with the LGBT Consortium, aimed to find gaps in the system on a local level and highlight areas where services are oversubscribed. HERO developed the mapping tool and promoted its services to LGBTQ+ people, commissioners and potential funders. The three-year project run up to August 2020. The funding for this service was extended for futher three years. However due to admin timing, the extention did only start in January 2121, it meant that LGBT HERO had to incurred in an overspend of £9,497 which had to be covered by unrestricted reserves.
King's College London – Marie Curie	This fund was used for HERO's role in the AccessCare project, looking to ensure appropriate end of life care for LGBTQ+ people through research and the development of training resources for healthcare professionals. The funding was for HERO's participation in the project's Advisory Board, assistance in developing media tools and strategy for recruiting research participants, and for the development of media resources to support LGBTQ+ people accessing end of life care. There was an overspend of £209, which had to be covered by unrestricted reserves (2018–19: £752).
NAZ – LSL	This fund was used to produce workshops, develop online media strategy via social media, and web hosting for a survey tool for the RISE Partnership contract commissioned and funded by the London Boroughs of Lambeth, Southwark and Lewisham. For 2019–20 there was an overspend of £2,348 (2018–19: £3,070), which had to be covered by unrestricted reserves.
MAC AIDS Fund – Me Him Us	This fund was used to support Me. Him. Us. – more to safer sex. Gilead Sciences Ltd co-funded the project. There was an overspend of £2,059 in 2019–20, which had to be covered by unrestricted reserves.
Big Lottery Fund – Outlife contents	This fund was used to develop within Outlife mapping portal, content in the form of text, video and audio which aims to meet the needs of LGBT people and tackles health inequalities such as mental health, suicide prevention, isolation and loneliness along with tackling other issues such as; BME health, trans health, lesbian health, hate crime and LGBT rights in the form of fact sheets, true life stories, real life advice and support pages which aims to empower their peers to create personal and social change. There was an overspend of £114 in 2019–20 which had to be covered by unrestricted reserves.
LB Lambeth – Whole Systems Approach – LGBT inequalities trans awareness.	This fund was used towards the 'Whole Systems Approach' method for trans awareness, through training, advisory and a one day event in the borough of Lambeth. There was an overspend of £1,865, which had to be covered by unrestricted reserves.
Big Lottery Fund – LGBTQ+ Hate Crime	This fund was used towards tackling hate crime in the LGBTQ+communy. There was an overspend of £1,143, which had to covered by unrestricetd reserves.
Big Lottery – Covid-19 LGBT mental Health	This fund was used for providing support for LGBT mental health in response to Covid-19 in partenship with London Friend and Elop. There was an overspend of £2,112, which had to be covered by unrestricted reserves.

Notes to the financial statements

For the year ended 31 March 2021

16 Movements in funds (continued)

Purposes of restricted funds

Ester Lauder Cosmetics Ltd. (t/a MAC Cosmetics)	This fund was used to support GMFA sex health and wellbeing. The remaining £6,452 will be spent in 2021–22.
TNLRF Covid 19 BAME Support	This fund was used towards tackling isolation, loneliness and mental wellbeing support to BAME living in London. There was an overspend of £1876, which had to be covered by unrestricted reserves.
London Community Response Fund – Covid 19	This fund was used to strengthening LGBT HERO delivering its services online upgrading its systems, hardware and software and therefore enabling LGBTQ+ peer support through online community forums, groupwork. It also enabled to develop online digital media interventions aimed at Lesbian, Bisexual and Trans women focused on improving mental wellbeing such as anxiety/depression, tackling isolation/loneliness and increasing knowledge of services who can support LBT women in London right now. The remaining £5,147 represent the net carrying value of the IT system purchased.
Merck Sharp & Dohme (UK) Ltd – Peer Support	This fund was used to support online peer-support for BAME MSM. The remaining £300 will be spent in 2021–22.
Abbvie – Peer Support	This fund was used to support online peer-support for Black and Asian MSM living with HIV. The remaining £199 will be spent in 2021–22.
ViiV Healthcare UK Ltd. – Peer Support	This fund was used to support GMFA's 'Online peer-support for Black and South Asian MSM Living with HIV. The remaining £808 will be spent in 2021–22.

Purposes of designated funds

Capacity building	This fund will be used for our core work until adequate additional funding is realised, and represents six months' operating costs while continuing to deliver services for the LGBT Community.
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17 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods.

	Property 2021 £	2020 £
Less than one year	1,784	2,426
	1,784	2,426

18 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.