

**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

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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

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# 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

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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

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### **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

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### 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

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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

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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*

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### **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*

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### 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

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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					
<b><u>Income and endowments from:</u></b>						
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
<b>Total income</b>		<b>166,150</b>	<b>-</b>	<b>264,008</b>	<b>430,158</b>	<b>230,312</b>
<b><u>Expenditure on:</u></b>						
Raising funds	7	10,254	-	-	10,254	88,267
Charitable activities	8	65,919	-	163,718	229,637	194,272
<b>Total expenditure</b>		<b>76,173</b>	<b>-</b>	<b>163,718</b>	<b>239,891</b>	<b>282,539</b>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>89,977</b>	<b>-</b>	<b>100,290</b>	<b>190,267</b>	<b>(52,227)</b>
<b>Net income/(expenditure) for the year/ Fund balances at 1 April 2022</b>		<b>44,524</b>	<b>30,000</b>	<b>-</b>	<b>74,524</b>	<b>126,751</b>
<b>Fund balances at 31 March 2023</b>		<b>134,501</b>	<b>30,000</b>	<b>100,290</b>	<b>264,791</b>	<b>74,524</b>

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 £	£
<b>Fixed assets</b>					
Tangible assets	12		4,451		5,711
<b>Current assets</b>					
Debtors	13	13,583		11,324	
Cash at bank and in hand		272,205		72,567	
		<u>285,788</u>		<u>83,891</u>	
<b>Creditors: amounts falling due within one year</b>	14	(25,448)		(15,078)	
Net current assets			260,340		68,813
<b>Total assets less current liabilities</b>			<u>264,791</u>		<u>74,524</u>
<b>Income funds</b>					
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**

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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

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#### 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>
<b>For the year ended 31 March 2022</b>	<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>
<b>Analysis by fund</b>					
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>
<b>For the year ended 31 March 2022</b>					
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
<b>For the year ended 31 March 2022</b>	<b>11</b>		<b>11</b>

#### 6 Other income

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

#### 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
<b>For the year ended 31 March 2022</b>			
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>
<b>Analysis by fund</b>						
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>
<b>For the year ended 31 March 2022</b>						
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
<b>Independent examiner's fees</b>		
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 £
	<b>Cost</b>			
	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>
	<b>Depreciation and impairment</b>			
	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>
	<b>Carrying amount</b>			
	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).