

**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

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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	<a href="http://www.lgbthero.org.uk">http://www.lgbthero.org.uk</a>

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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 2025

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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 educated 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

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### 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

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### 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

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- **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](http://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

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### 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*

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### **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

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### 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

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### 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

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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;
- 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

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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 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 £
<b><u>Income and endowments from:</u></b>						
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
<b>Total income</b>		<b>41,077</b>	<b>-</b>	<b>127,491</b>	<b>168,568</b>	<b>329,403</b>
<b><u>Expenditure on:</u></b>						
Raising funds	7	20,668	-	-	20,668	5,431
Charitable activities	8	68,363	-	225,052	293,415	297,265
<b>Total expenditure</b>		<b>89,031</b>	<b>-</b>	<b>225,052</b>	<b>314,083</b>	<b>302,696</b>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(47,954)</b>	<b>-</b>	<b>(97,561)</b>	<b>(145,515)</b>	<b>26,707</b>
Gross transfers between funds		32,774	(30,000)	(2,774)	-	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(15,180)</b>	<b>(30,000)</b>	<b>(100,335)</b>	<b>(145,515)</b>	<b>26,707</b>
Fund balances at 1 April 2024		147,561	30,000	113,937	291,498	264,791
<b>Fund balances at 31 March 2025</b>		<b>132,381</b>	<b>-</b>	<b>13,602</b>	<b>145,983</b>	<b>291,498</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 14 to 27 form part of these financial statements.

# HEALTH EQUALITY AND RIGHTS ORGANISATION

## BALANCE SHEET

**AS AT 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	12		1,153		1,909
<b>Current assets</b>					
Debtors	13	15,559		11,786	
Cash at bank and in hand		140,711		307,271	
		156,270		319,057	
<b>Creditors: amounts falling due within one year</b>	14	(11,440)		(29,468)	
Net current assets			144,830		289,589
<b>Total assets less current liabilities</b>			145,983		291,498
<b>Income funds</b>					
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**

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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 2025.

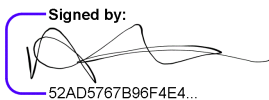
The directors acknowledge their responsibilities for:

- 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

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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 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
<b>Analysis by fund</b>					
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
<b>For the year ended 31 March 2024</b>					
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>
<b>For the year ended 31 March 2024</b>	<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>
<b>For the year ended 31 March 2024</b>	<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>
<b>For the year ended 31 March 2024</b>			
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>
<b>Analysis by fund</b>					
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>	
<b>For the year ended 31 March 2024</b>					
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 £
<b>Cost</b>			
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>
<b>Depreciation and impairment</b>			
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>
<b>Carrying amount</b>			
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 £
<b>Amounts falling due within one year:</b>		
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 £
<b>Deferred income is included within:</b>		
Current liabilities	-	8,784
	<u>-</u>	<u>8,784</u>
<b>Movements in the year:</b>		
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	-	8,784

# 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](http://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
		<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 (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.		