

Company registration number: 02969307

Charity registration number: 1077384

**LESBIAN, GAY AND BISEXUAL ANTI-VIOLENCE AND  
POLICING GROUP**

(A company limited by guarantee)

Annual Report and Financial Statements  
for the Year Ended 31 March 2023

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# LESBIAN, GAY AND BISEXUAL ANTI-VIOLENCE AND POLICING GROUP

## Reference and Administrative Details

### Directors and Trustees

The directors of Lesbian, Gay and Bisexual Anti-Violence and Policing Group who are its trustees for the purpose of charity law, present the annual report of the charitable company for the year ended 31 March 2023.

The trustees and officers serving during the year and subsequent to year end were as follows:

Saba Ali

Rowan Gray

Catherine Guy (Appointed Chair 1 April 2022)

Maari Nastari (Retired 21 September 2022)

Anna Robinson

David Sampson (Retired 18 June 2022)

Gemma Snowball

Rebecca Stinson

Eleanor Tanner

**Chief Executive:** Leni Morris

**Working Name:** Galop

### Principal Office:

8-9 Talbot Court

London

EC3V 0BP

### Registered Office:

8-9 Talbot Court

London

EC3V 0BP

**Company Registration Number:** 02969307

**Charity Registration Number:** 1077384

### Auditor:

Bourner Bullock

Chartered Accountants

114 St Martin's Lane

Covent Garden

London

WC2N 4BE

**Website:** [www.galop.org.uk/](http://www.galop.org.uk/)

# LESBIAN, GAY AND BISEXUAL ANTI-VIOLENCE AND POLICING GROUP

## DIRECTORS' AND TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their 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 of the financial statements and comply with the Charities Act 2011, the charity's governing document, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (2nd Edition, effective January 2019).

### Our purposes and activities

Galop is the national LGBT+ anti-abuse charity. We work with and for thousands of LGBT+ victims and survivors of interpersonal abuse and violence every year.

We are a service run by LGBT+ people, for LGBT+ people, and the needs of our community are at the centre of what we do.

We are building national services to meet the needs of our community. We are building a bigger platform for the voices of LGBT+ survivors of abuse and violence. We are making change for our community.

### 2022-2023 – Services that meet the needs of our whole community

*"Thank you for helping me live, not just survive"*

LGBT+ victims and survivors of abuse and violence deserve access to specialist support tailored to their needs, delivered within the community by the community, and with equal access to services as the rest of the population.

In 22/23, we launched new essential services for the LGBT+ community in the UK. In July 2022, following a successful small pilot in 21/22, we opened the doors on our new therapeutic services, offering free one-to-one counselling for LGBT+ survivors of abuse and violence. In 22/23, that service had 284 referrals, with 191 LGBT+ survivors of abuse and violence receiving 24 weeks of free therapeutic support in the course of the year.

*"It truly was life changing, it has helped me see things from a perspective which makes life worth living."*

In February 2023, we launched the National LGBT+ Rape and Sexual Assault Helpline. As with the two national helplines we launched in 2021, this new helpline received calls from its very first day. This launch means that all LGBT+ victims and survivors of violence now have access to specialist, by-and-for LGBT+ helpline support nationally.

*"I'm really grateful that I have the option of this phone line because traditional sexual abuse helplines don't always respect when I use gender-neutral pronouns and that can just make things worse"*

Geography massively affects whether LGBT+ survivors of abuse and violence can access the support they want and need when they need it. In 22/23, we were able to grow our funding and services to provide support to LGBT+ victims and survivors across the country across our entire provision.

*"I had amazing help and constant support when needed. I was given advice and a place to be myself."*

As well as launching new services and expanding our reach, demand for our services grew significantly in 2022/23, with Helplines receiving 58% more contacts and our advocacy services receiving 52% more referrals than the previous year – amounting to thousands more people accessing our services year-on-year. It is clear that the need for services like ours, across the whole of the country, is significant and we expect to see more growth in demand in the coming years.

# LESBIAN, GAY AND BISEXUAL ANTI-VIOLENCE AND POLICING GROUP

## DIRECTORS' AND TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

### **2022-2023 – Amplifying the voices of LGBT+ survivors of abuse and violence**

Galop has always, throughout our history, worked with members of our community one on one when they need our support while also pushing for structural change to improve the future of our community. Our services are able to see what our community is facing, in real time and day to day, to ensure that our structural work is always evidence-based and authentic to the needs of our community. Often, that means commissioning formal research to show clearly the scale and reality of what is facing our community. In 2022/23, we published a swathe of new research into the experiences of LGBT+ victims and survivors of abuse and violence, including:

- The first nationally representative data on the prevalence of conversion practices in the UK, in partnership with YouGov – showing that 18% of our community have experienced others attempting to change who we are
- Three reports on the experiences of LGBT+ survivors of sexual violence – including individual reports on the perpetrators of sexual violence against LGBT+ people and on the criminal justice response to LGBT+ victims of sexual violence
- Nationally representative research into LGBT+ people's experience of domestic abuse at the hands of their family members, with 29% of our community experiencing familial abuse with the majority believing that their LGBT+ identity was a motivator for the abuse
- A timely report into the 2022/23 cost of living crisis and its effect on LGBT+ victims and survivors of abuse and violence, showing that the ability for LGBT+ victims to flee abuse had been reduced by the economic crisis and lack of accessible and appropriate emergency housing, and a 227% increase in survivors accessing emergency funds compared to the previous year

### **2023/24 and beyond – much more to do**

Looking ahead to 2023/24, the need for our work is clear. We will continue to grow and create new services, in collaboration with LGBT+ survivors, to keep our community safe and supported in the face of abuse and violence. We are investing in our policy work to influence for a safer future for all LGBT+ people in the country. We will continue to be here for all LGBT+ victims and survivors of abuse and violence who need us.

### **Public Benefit Statement**

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "Public Benefit: Running a Charity (PD2)". The achievements and activities above demonstrate the public benefit arising through the Charity's activities.

Directors:

Catherine Guy – Chair

Rowan Gray - Treasurer

Gemma Snowball

Eleanor Tanner

Bex Stinson

Anna Robinson

# LESBIAN, GAY AND BISEXUAL ANTI-VIOLENCE AND POLICING GROUP

## DIRECTORS' AND TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Saba Ali

David Sampson (resigned 18/06/2022)

Maari Nastari (resigned 21/09/2022)

Secretary: Leni Morris

Senior Management Team: Leni Morris – CEO

Amy Roch – Director of Services & Deputy CEO

Boom Macleod – Head of Fundraising and Comms

Anna Cuthbert – Financial Controller

### Financial review

The statement of financial activities shows a net surplus of £255,536 (2022- surplus £218,749) for the year and reserves stand at £1,096,070 (2022 - £840,534). At 31st March 2023 there was an unrestricted surplus for the year of £248,785 and a restricted fund surplus of £6,752.

### Principle funding sources

Galop's main sources of funding were;

- London Councils
- Mayor's office for Policing and Crime (MOPAC)
- Home Office
- Ministry of Justice
- Government Equalities Office

### Investment powers and policy

The trust deed authorises the Trustees to make and hold investments using the general funds of the charity. The Trustees have the power to invest in any way they see fit. Aside from retaining a small amount in reserves each year, the charity's funds are to be spent in the short term so that no funds are held for long-term investments.

### Reserves policy

The Board of Trustees will review Galop's reserves policy at a minimum on an annual basis as part of the annual planning process to ensure that:

- the operating reserves matches changes to the annual budget
- the dissolution element matches the requirements of the staffing levels
- any other designated reserves are current in line with the budget and business plan

Additionally, in the case of any significant changes to Galop's structure, funding model or other significant changes to its operations the policy will be reviewed by exception to ensure it remains fit for purpose until the next annual review.

Trustees must monitor the level of reserves held throughout the year and take necessary corrective action when there is a build-up of excess reserves or when reserves are being unexpectedly or rapidly depleted.

Galop's current unrestricted reserve is made up of the following elements:

1. Operating Reserves: to be used to bridge temporary cashflow gaps, such as timing delays in receiving promised grants or managing payment in arrears contracts.

## LESBIAN, GAY AND BISEXUAL ANTI-VIOLENCE AND POLICING GROUP

2. Continuity costs for Key Services: to be used in the event of a funding stream ending entirely to assure the continuation of key services.
3. Extraordinary costs: to cover unexpected building maintenance and repair costs, unexpected legal cost or unbudgeted parental leave.
4. Restructuring costs: to cover unbudgeted costs associated with the restructure, including voluntary redundancies.
5. Dissolution costs: to provide for the costs of dissolution should the charity be unable to continue. It is only to be used in the event of the Trustees' deciding the charity should cease to exist. It will be used to pay notice periods, redundancies and the expenses of running Galop until closure of the organisation.

As at 31st March 2023, the unrestricted free reserves not represented by fixed assets was £575,766 (2022 - £323,182). The restricted fund balances at the yearend were £427,033 (2022- 420,281).

There are no designations, commitments (not provided for as a liability in the accounts) or the carrying amount of functional assets which the charity considers to represent a commitment of the reserves they hold.

Reserves held at 31<sup>st</sup> March 2023 £1,096,070 (2022 – £840,534) including restricted funds. That being said the charity continues to experience service and income level growth and consequently Galop recognises the need to increase its unrestricted reserves as the organisation grows. Despite a challenging financial climate in the voluntary sector Galop has managed a surplus in the last three financial years and we will continue to exercise prudent financial management.

  
Catherine.Kenny.(Nov.30.,2023.20:04.GMT)

Catherine Guy  
Trustee



Rowan Gray  
Trustee

# LESBIAN, GAY AND BISEXUAL ANTI-VIOLENCE AND POLICING GROUP

## DIRECTORS' AND TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

### Trustees' responsibility in relation to the financial statements

The trustees (who are also directors of Lesbian, Gay and Bisexual Anti-Violence and Policing Group for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company and charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company and charity law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period.

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

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006.

The Trustees also have the responsibility to ensure that:

- the purposes for which the charity was established are carried out;
- the funds of the charity are only used for purposes permitted by the Memorandum and Articles;
- activities carried out by or on behalf of the charity are properly undertaken; and
- proper overall control of the charity is exercised by meeting regularly.



# LESBIAN, GAY AND BISEXUAL ANTI-VIOLENCE AND POLICING GROUP

## DIRECTORS' AND TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

### Statement of disclosure to auditors


In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the group's auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that they are obliged to take as a directors in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.


They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The financial statements on pages 12 to 28 of the report have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board and signed on its behalf by:

  
Catherine Guy (Nov 30, 2023 20:04 GMT)  
Catherine Guy  
Trustee

Date: 30/11/2023

  
Rowan Gray  
Trustee

Date: 30/11/2023

# LESBIAN, GAY AND BISEXUAL ANTI-VIOLENCE AND POLICING GROUP

## Independent Auditor's Report to the Trustees

### Opinion

We have audited the financial statements of Lesbian, Gay and Bisexual Anti-Violence and Policing Group (the 'charitable company') for the period ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flow and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

### Basis for opinion

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

### Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

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

We have nothing to report in this regard.

# LESBIAN, GAY AND BISEXUAL ANTI-VIOLENCE AND POLICING GROUP

## Independent Auditor's Report to the Trustees

### Opinions on other matters prescribed by the Companies Act 2006

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

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

### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- the financial statements are not in agreement with the accounting records and returns; or we have not received all the information and explanations we require for our audit

### Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6 and 7 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### Auditor's responsibilities for the audit of the financial statements

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

**Independent Auditor's Report to the Trustees**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

**Extent to which the audit was considered capable of detecting irregularities, including fraud**

Discussions with and enquiries of Trustees' and those charged with governance were held with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements. During the engagement team briefing, the outcomes of these discussions and enquiries were shared with the team, as well as consideration as to where and how fraud may occur in the entity.

The following laws and regulations were identified as being of significance to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting regulations, Charities Act 2011, Company Act 2011, and Pensions' legislation.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of Trustees' and those charged with governance as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of board minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

# LESBIAN, GAY AND BISEXUAL ANTI-VIOLENCE AND POLICING GROUP

## Independent Auditor's Report to the Trustees

### Use of our report

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

*Bourner Bullock*

**Russell Joseph, Senior Statutory Auditor**

For and on behalf of Bourner Bullock, Statutory Auditor

Chartered Accountants

114 St Martin's Lane

Covent Garden

London

WC2N 4BE

Date: 30.11.2023

# LESBIAN, GAY AND BISEXUAL ANTI-VIOLENCE AND POLICING GROUP

## Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income from</b>					
Charitable activities	3	181,964	3,047,108	3,229,072	2,322,598
Voluntary Income	4	70,216	-	70,216	80,482
Investment income	5	71	-	71	5
Total income		252,251	3,047,108	3,299,359	2,403,085
<b>Expenditure on:</b>					
Charitable activities	6	35,740	3,008,083	3,043,823	2,184,336
Total expenditure		35,740	3,008,083	3,043,823	2,184,336
Net income		216,511	39,025	255,536	218,749
Gross transfers between funds	14	32,273	(32,273)	-	-
Net movement in funds		248,784	6,752	255,536	218,749
<b>Reconciliation of:</b>					
Total funds brought forward		420,253	420,281	840,534	621,785
Total funds carried forward	14	669,037	427,033	1,096,070	840,534

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the year ended 31 March 2023 is shown in note 14.

# LESBIAN, GAY AND BISEXUAL ANTI-VIOLENCE AND POLICING GROUP

## Balance Sheet as at 31 March 2023

		2023		2022	
	Note	£	£	£	£
<b>Fixed assets</b>					
Intangible Assets	9		8,762		16,272
Fixed assets	10		84,509		80,799
<b>Current assets</b>					
Debtors	11	822,006		406,606	
Cash at bank		509,145		743,017	
		<u>1,331,151</u>		<u>1,149,623</u>	
<b>Liabilities</b>					
Creditors falling due in less than one year	12	328,352		406,160	
<b>Net current assets</b>			<u>1,002,799</u>		<u>743,463</u>
<b>Net assets</b>			<u>1,096,070</u>		<u>840,534</u>
<b>Total funds of the charity:</b>					
Unrestricted funds	14		669,037		420,253
Restricted funds	14		427,033		420,281
<b>Total charity funds</b>			<u>1,096,070</u>		<u>840,534</u>


The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

  
 Catherine Guy  
 Trustee

Date:.....

  
 Rowan Gray  
 Trustee

Date: 30/11/2023

# LESBIAN, GAY AND BISEXUAL ANTI-VIOLENCE AND POLICING GROUP

## Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
<b>Net cash used in operating activities</b>	17	(203,596)	492,180
<b>Cash flows from investing activities</b>			
Interest received		71	5
Purchase of tangible fixed assets	10	(30,347)	(64,465)
Purchase of intangible fixed assets	9	-	-
<b>Cash used in investing activities</b>		<u>(30,276)</u>	<u>(64,460)</u>
Decrease in cash & cash equivalents in the year		(233,872)	427,720
Cash & Cash equivalents at the beginning of the year		743,017	315,297
<b>Total cash &amp; cash equivalents at the end of the year</b>		<u>509,145</u>	<u>743,017</u>



# LESBIAN, GAY AND BISEXUAL ANTI-VIOLENCE AND POLICING GROUP

## Notes to the Financial Statements for the Year Ended 31 March 2023

### 1 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

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

#### Basis of preparation

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

Lesbian, Gay and Bisexual Anti-Violence and Policing Group meet the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

#### Charitable funds

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the Charity.

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 accounts.

#### Donations

Voluntary income including donations, gifts and grants that provide core funding or are recognised when the charity has entitlement to the income, it is probable that the income will be received, and the amount can be measured with sufficient reliability. Grants of a revenue nature are credited to income so as to match them with the expenditure to which they relate.

#### Expenditure on charitable activities

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Charitable expenditure comprises those costs incurred directly by the charity in the delivery of its activities and services for its beneficiaries as well as those project costs incurred with partner organisations. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

# LESBIAN, GAY AND BISEXUAL ANTI-VIOLENCE AND POLICING GROUP

## Notes to the Financial Statements for the Year Ended 31 March 2023 Cont'd

### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### Foreign currency translation

Transactions denominated in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. All differences are included in net movements in funds.

### Intangible fixed assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less accumulated amortisation. Amortisation is charged to administrative expenses in the Statement of financial activity.

### Amortisation

Amortisation is provided on intangible assets so as to write off the cost, less any estimated residual value, over their useful life as follows:

Asset class	Depreciation method and rate
Website costs	3-year straight line

### Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected economic life as follows:

Asset class	Depreciation method and rate
Fixtures & Fittings	10-year straight line
Computer Equipment	5-year straight line

# LESBIAN, GAY AND BISEXUAL ANTI-VIOLENCE AND POLICING GROUP

## Notes to the Financial Statements for the Year Ended 31 March 2023 Cont'd

### Financial instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like debtors and creditors. Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an 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. The charity does not have anything other than basic financial instruments.

### Debtors

Debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method. Financial assets classified as receivables within one year are not amortised.

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date, they are presented as non-current liabilities.

### Conduit funds

Funds received by the charity where there are instructions to make payment directly to another charitable organisation are treated as conduit funds on the basis that the charity is acting as agent and the trustees do not have any discretion over the use to which the funds are put. Conduit funds are not recognised in the Statement of Financial Activities.

## 2 Judgements

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. The trustees consider that there have been no significant judgements or accounting estimates in the year.

# LESBIAN, GAY AND BISEXUAL ANTI-VIOLENCE AND POLICING GROUP

## Notes to the Financial Statements for the Year Ended 31 March 2023 Cont'd

### 3 Income from Charitable Activities

			2023	2022
	Unrestricted	Restricted	Total	Total
Advance	-	60,630	60,630	-
Angelou	17,720	-	17,720	24,768
Ascent/Solace	-	-	-	5,000
Clothworkers Foundation	-	-	-	73,254
Comic Relief	-	65,000	65,000	101,671
Crowdfund	-	-	-	11,554
David & Ruth Lewis Foundation	-	43,600	43,600	-
DAC mapping project	-	-	-	9,250
DCMS & The National Lottery	-	-	-	1
Dr Martens Foundation	-	-	-	10,000
DWP	-	-	-	12,097
Esmee Fairbairn	-	66,845	66,845	-
Garfield Weston	30,000	-	30,000	-
Government Equalities Office	-	100,000	100,000	-
Haringay Council	-	37,500	37,500	-
Home Office	-	433,421	433,421	318,900
LGBT Foundation	4,641	-	4,641	-
London Councils – Domestic Abuse	-	158,753	158,753	146,317
Mayor's Office for Policing and Crime	-	1,574,905	1,574,905	1,380,327
Ministry of Justice	-	124,800	124,800	-
National Emergencies Trust	-	-	-	1,000
New Horizon	-	20,247	20,247	20,592
OP V	-	50,000	50,000	-
Rape support	-	133,283	133,383	-
-Refunds	3,317	-	3,317	-
SafeLives	-	10,500	10,500	-
Solace Women's Aid	2,500	-	2,500	-
Standing together	-	8,805	8,805	-
Stonewall	43,255	-	43,255	700
Student Spaces	-	18,749	18,749	-
The National Lottery Community Fund	-	-	-	133,398
Vodafone foundation	-	87,720	87,720	-
Westminster, Kensington & Chelsea	-	-	-	21,000
Women and Girls Network - Pan London	-	52,350	52,350	52,769
Other projects and fees	80,531	-	80,531	-
	181,964	3,047,108	3,229,172	2,322,598

# LESBIAN, GAY AND BISEXUAL ANTI-VIOLENCE AND POLICING GROUP

## Notes to the Financial Statements for the Year Ended 31 March 2023 Cont'd

### 3 Income from Charitable Activities (continued...)

The grants and other charitable income in 2022 totalling £2,322,598 was attributed £63,369 unrestricted funds and £2,259,229 restricted funds.

### 4 Income from Voluntary Income

	2023	2022
	£	£
Donations	70,216	80,482

### 5 Investment income

	Total 2023	Total 2022
	£	£
Interest receivable on bank deposits	71	5

### 6 Expenditure on Charitable activities

	Total 2023	Total 2022
	£	£
Staff costs	1,803,205	1,220,474
Allocated support costs (see note 6.1)	434,514	222,070
Allocated governance costs (see note 6.1)	10,650	17,600
Project costs (see note 6.2)	795,454	724,192
	<b>3,043,823</b>	<b>2,184,336</b>

# LESBIAN, GAY AND BISEXUAL ANTI-VIOLENCE AND POLICING GROUP

## Notes to the Financial Statements for the Year Ended 31 March 2023 Cont'd

### 6.1 Analysis of governance and support costs

	Support costs	Governance costs	Total 2023	Total 2022
	£	£	£	£
Staff Costs	140,152	-	140,152	79,408
Premises	58,999	-	58,999	20,742
Insurance	5,989	-	5,989	1,476
Computer, IT and Communications	106,623	-	106,623	56,156
Depreciation	22,979	-	22,979	10,878
Amortisation	7,510	-	7,510	6,258
Loss on Disposal of fixed assets	3,658	-	3,658	-
Bank Charges	1,280	-	1,280	742
Accounting, Bookkeeping and Payroll	21,598	-	21,598	10,107
Advertising	6,991	-	6,991	2,813
Travel	5,780	-	5,780	2,084
Other costs	52,955	-	52,955	31,406
Audit fees	-	10,650	10,650	17,600
	<b>434,515</b>	<b>10,650</b>	<b>445,164</b>	<b>239,070</b>

### 6.2 Project costs

	Total 2023	Total 2022
	£	£
Other direct project costs	342,915	265,900
Chinese Information and Advice	-	(2,500)
Choice in Hackney	28,125	11,176
CST	36,000	35,293
EERC	27,000	13,514
Faith Matters	67,500	21,613
London Friends	34,222	34,167
Monitoring Group	162,000	119,866
MOPAC	-	(5,014)
Mosaic Youth	-	2,500
Real	22,500	13,899
Stay Safe	28,125	16,725
Return of unused funds	17,701	47,098
Stonewall Housing	30,154	27,835
Survivors UK	-	117,096
Switchboard	(788)	4,383
Others	-	641
	<b>795,454</b>	<b>724,192</b>

# LESBIAN, GAY AND BISEXUAL ANTI-VIOLENCE AND POLICING GROUP

## Notes to the Financial Statements for the Year Ended 31 March 2023 Cont'd

### 7 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year (2022: £Nil).

Trustees received £182 regarding reimbursed travel expenses during the year (2022: £271)

### 8 Staff costs

During the year, the average monthly staff employed by the charity was 43 (2022: 37).

The aggregate payroll costs were as follows:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and social security costs	1,855,373	1,237,939
Pension contributions	52,559	31,290
Recruitment costs	13,701	15,002
Other staff training and wellbeing costs	21,724	15,651
	<b>1,943,357</b>	<b>1,299,882</b>

One employee received emoluments of more than £60,000 during the year, receiving employee benefits within the range of £70,001 to £80,000.

No employee received emoluments of more than £60,000 in the previous year.

# LESBIAN, GAY AND BISEXUAL ANTI-VIOLENCE AND POLICING GROUP

## Notes to the Financial Statements for the Year Ended 31 March 2023 Cont'd

### 9 Intangible assets

	Website £	Total £
<b>Cost</b>		
As at 01 April 2022	22,530	22,530
<b>As at 31 March 2023</b>	<b>22,530</b>	<b>22,530</b>
<b>Amortisation</b>		
As at 01 April 2022	6,258	6,258
Charge for the year	7,510	7,510
<b>As at 31 March 2023</b>	<b>13,768</b>	<b>13,768</b>
<b>Net book value</b>		
<b>As at 31 March 2023</b>	<b>8,762</b>	<b>8,762</b>
As at 31 March 2022	16,272	16,272

### 10 Tangible fixed assets

	Fixtures fittings & equipment £	Total £
<b>Cost</b>		
As at 01 April 2022	108,608	108,608
Additions	30,347	30,347
Disposal	(19,031)	(19,031)
<b>As at 31 March 2023</b>	<b>119,924</b>	<b>119,924</b>
<b>Depreciation</b>		
As at 01 April 2022	27,809	27,809
Charge for the year	22,964	22,964
Eliminated on disposal	(15,358)	(15,358)
<b>As at 31 March 2023</b>	<b>35,415</b>	<b>35,415</b>
<b>Net book value</b>		
<b>As at 31 March 2023</b>	<b>84,509</b>	<b>84,509</b>
As at 31 March 2022	80,799	80,799



# LESBIAN, GAY AND BISEXUAL ANTI-VIOLENCE AND POLICING GROUP

## Notes to the Financial Statements for the Year Ended 31 March 2023 Cont'd

### 11 Debtors

	2023 £	2022 £
Grant debtors	189,795	344,124
Other debtors	44,654	28,378
Prepayments and accrued income	587,557	34,104
	<b>822,006</b>	<b>406,606</b>

### 12 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	84,970	227,795
Grant creditors	18,145	22,728
Social security and other taxes	50,942	39,546
Accruals	152,163	100,962
Other creditors	22,132	15,129
	<b>328,352</b>	<b>406,160</b>

### 13 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital.

### 14 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>	420,253	252,251	(35,740)	32,273	669,037
<b>Restricted funds</b>	420,281	3,047,108	(3,008,083)	(32,273)	427,033
	<b>840,534</b>	<b>3,299,359</b>	<b>(3,043,823)</b>	<b>-</b>	<b>1,096,070</b>

The specific purposes for which the funds are to be applied are as follows:

Unrestricted funds: these funds are provided by donors for support of the charity, without restriction on how funds should be deployed.

Restricted funds: these funds include grants specifically for agreed projects which are integral for the charity to carry out its charitable activities.

A transfer of funds totalling £ 32,273 has been made from restricted funds to unrestricted funds where projects have been completed and the donors have agreed for the funds to be released for other projects.

# LESBIAN, GAY AND BISEXUAL ANTI-VIOLENCE AND POLICING GROUP

## Notes to the Financial Statements for the Year Ended 31 March 2023 Cont'd

### 14.1 Restricted Funds descriptions

	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Advance	-	60,630	(60,630)	-	-
Clothworkers Foundation	49,318	-	(18,816)	-	30,502
Client Grants	-	8,805	(8,805)	-	-
Comic Relief - Pride in Insight	-	65,000	(12,230)	-	52,770
David & Ruth Lewis Foundation	-	43,600	(21,450)	-	22,150
Dr Martens Foundation	10,000	-	-	(10,000)	-
Esmee Fairbairn Government Equalities Office	53,193	66,845	(51,381)	-	68,657
Haringey	-	100,000	(100,000)	-	-
Home Office	-	37,500	(37,500)	-	-
London Councils - Domestic Abuse	23,007	433,421	(456,428)	-	-
Mayor's Office for Policing and Crime	-	158,753	(158,753)	-	-
New Horizon	218,500	1,882,988	(1,887,828)	(20,348)	193,312
SafeLives	-	20,247	(20,247)	-	-
Student Space	-	10,500	(10,500)	-	-
The National Lottery Community Fund	-	18,749	(18,749)	-	-
Trust for London	59,721	-	(59,721)	-	-
Vodafone	4,617	-	(4,617)	-	-
Women and Girls Network - Pan London	-	87,720	(28,078)	-	59,642
Zurich	-	52,350	(52,350)	-	-
	1,925	-	-	(1,925)	-
	<b>420,281</b>	<b>3,047,108</b>	<b>(3,008,083)</b>	<b>(32,273)</b>	<b>427,033</b>

The purpose for the restricted funds are as follows:

#### Advance:

Funding towards specialist LGBT+ housing advocacy.

#### Clothworkers Foundation:

Funding for advocacy support for LGBT+ young people.

# LESBIAN, GAY AND BISEXUAL ANTI-VIOLENCE AND POLICING GROUP

## Notes to the Financial Statements for the Year Ended 31 March 2023 Cont'd

### **Client Grants:**

Grants awarded towards work with individual clients.

### **Comic Relief - Pride in Insight:**

Funding to support the delivery of national helpline supporting LGBT+ victims of violence and abuse.

### **David & Ruth Lewis Foundation:**

Funding towards core costs.

### **Dr Martens Foundation:**

Funding to create accessible meeting space at Galop's head office.

### **Government Equalities Office:**

Galop receives support from GEO to provide LGBT+ specialist helpline services to victims and survivors of so called conversion therapies.

### **Haringey:**

Galop receives support from Haringey Council towards delivery of LGBT+ specialist advocacy in Haringey.

### **Home Office:**

The National Domestic Abuse Capacity Building Project, funded by the Home office, provides research, training, education and outreach around the experiences, needs, and barriers to service access for LGBT+ victims and survivors of domestic abuse.

The National LGBT+ Domestic Abuse Helpline, run by Galop, provides helpline services to LGBT+ victims and survivors of domestic abuse nationally.

Galop receives support from Home Office to provide LGBT+ specialist advocacy for victims and survivors of child sexual abuse

### **London Councils - Domestic Abuse:**

The Domestic Abuse Partnership (funded by London Councils) is a partnership between Galop, Stonewall Housing and London Friend to provide support to LGBT+ victims and survivors of domestic abuse in London.

### **Mayor's Office for Policing and Crime:**

CATCH is the pan-London support service for victims of hate crimes in London, led by Galop in partnership with other specialist by-and-for victim support organisations. Galop provides project coordination and triage for the project as a whole, and LGBT+ specialist support and advocacy for LGBT+ victims of hate crime in London.

Galop receives support from MOPAC to provide LGBT+ specialist advocacy and therapeutic services to support to victims and survivors of sexual violence.

Galop receives support from MOJ through MOPAC to provide LGBT+ specialist advocacy and therapeutic services to support to victims and survivors of sexual violence and domestic abuse.

Additional grant funds have been made available to Galop in restricted funding for the provision of support to LGBT+ victims of sexual violence, linked to a confidential police operation.

## LESBIAN, GAY AND BISEXUAL ANTI-VIOLENCE AND POLICING GROUP

### Notes to the Financial Statements for the Year Ended 31 March 2023 Cont'd

#### **New Horizon**

Jigsaw is a project, led by New Horizon, aimed at supporting young people in London with issues around homelessness. Galop provides LGBT+ specialist advocacy and support to LGBT+ young people as part of this project.

#### **SafeLives**

The Hate Crime Outreach project, funded by the National Lottery Community Fund, provides specialist comms and outreach around anti-LGBT+ hate crime.

#### **Student Space –**

Delivery of national workshops and talks educating university professionals and students on overcoming barriers to LGBT+ abuse and violence support

#### **The National Lottery Community Fund**

Funding towards the delivery of specialist services for LGBT+ victims and survivors of abuse.

#### **Vodafone**

Galop receives support from MOPAC to provide LGBT+ specialist advocacy services to support to victims and survivors of hate crime.

#### **Women and Girls Network - Pan London:**

CouRAGEus is a project led by Women and Girls Network providing support to Black and minoritised young women and LGBT+ young people. Galop provides the LGBT+ specialist advocacy for this project.

The Gateway is a partnership of sexual violence victim support organisations in London, led by Women and Girls Network. Galop provides the LGBT+ specialist sexual violence advocacy for this project

#### **15 Analysis of assets between funds**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fund balances at 31 March 2023 are represented by:			
Fixed assets	84,509	8,762	93,271
Current assets	584,528	746,623	1,331,151
Current liabilities	-	(328,352)	(328,352)
	<b>669,037</b>	<b>427,033</b>	<b>1,096,070</b>

# LESBIAN, GAY AND BISEXUAL ANTI-VIOLENCE AND POLICING GROUP

## Notes to the Financial Statements for the Year Ended 31 March 2023 Cont'd

### 16 Obligations under leases

#### Operating leases

	2023	2022
	£	£
The total of future minimum lease payments is as follows:		
Not later than one year	47,000	47,000
Later than one year and not later than five years	141,000	141,000
Later than five year	47,000	94,000
	<b>235,000</b>	<b>282,000</b>

Amounts recognized as an operating lease expense during the year total £ 49,686 (2022: £20,742).

### 17 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2023	2022
	£	£
Net income for the year	255,536	218,749
Adjustments for:		
Depreciation	22,964	10,878
Amortisation charges	7,510	6,258
Loss on disposal of fixed assets	3,673	-
Interest from investments	(71)	(5)
(Increase)/decrease in debtors	(415,400)	81,933
Increase/(decrease) in creditors	(77,808)	172,367
Net cash provided by operating activities	<b>203,596</b>	<b>492,180</b>

### 18 Related party transactions

During the year no related party transactions occurred that require disclosing.

## LESBIAN, GAY AND BISEXUAL ANTI-VIOLENCE AND POLICING GROUP

### Notes to the Financial Statements for the Year Ended 31 March 2023 Cont'd

#### 19 Local Government and Housing Act 1989 – Section 37 Requirement

The following grants from London Councils have been spent in accordance with the conditions of the grant.

##### Section 37 statement

Grant aid of £158,753 was received in 2022/23 from London Councils for the Domestic Abuse Partnership. The following table illustrate what the money was awarded for and that it has been used for those purposes.

Type of cost	Grant	Grant spent
Staff costs	119,497	120,519
Beneficiary costs	1,586	1,067
Other Costs	11,608	11,072
Overheads	26,062	26,095
<b>Total costs</b>	<b>158,753</b>	<b>158,753</b>

The following table illustrates how the money has been distributed between the three project partners.

Organisation	Amount
Galop	95,167
Stonewall Housing	29,761
London Friend	33,825
<b>Total</b>	<b>158,753</b>