

# **FFLAG**

## **FINANCIAL STATEMENTS**

**Year ended 31<sup>st</sup> March 2022**

Charity Number 1079918

# **FFLAG**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2022**

---

### **CONTENTS**

### **PAGE**

Legal and Administrative Information	<b>2</b>
Trustees Annual Report	<b>3 to 10</b>
Independent Examiner's Statement	<b>11</b>
Statement of Financial Activities	<b>12</b>
Balance Sheet	<b>13</b>
Notes to the accounts	<b>14 to 18</b>

# **FFLAG**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

### **YEAR ENDED 31 MARCH 2022**

---

#### **Status**

FFLAG was founded in 1993 and established as a registered charity number 1079918 by a Charitable Deed dated 19th February 2000.

The charitable trust constituted by this deed ("the Charity") and its property ("the trust fund") shall be administered and managed by the trustees under the name of FFLAG or by such other name as the trustees from time to time decide with the approval of the Charity Commission for England and Wales ("the Commission").

#### **Trustees who served during the year were:**

Sorrel Atkinson  
Hugh Fell (Chair)  
Janet Kent  
Hilary Beynon  
Sarah Furley (Vice-Chair)  
Anne Harper  
Keith Proudfoot  
Janis Proudfoot

#### **Principal address**

PO Box 495  
Little Stoke  
Bristol  
BS34 9AP

#### **Independent Examiner**

Joanne Trowbridge MAAT  
Bristol Community Accountants CIC  
The Park  
Daventry Road  
Knowle  
Bristol  
BS4 1DQ

#### **Bankers**

Barclays Bank  
Leicestershire  
LE87 2BB

# **FFLAG**

## **TRUSTEES REPORT**

**YEAR ENDED 31 MARCH 2022**

---

The trustees present their report and unaudited accounts of the charity for the year ended 31<sup>st</sup> March 2022.

### **Objects of the charity**

The Trust was established by a charitable deed on 19 February 2000. The charity is an unincorporated association and its registered number is 1079918.

The Objects of the charity are "to relieve emotional distress suffered by LGBT+ people and their families and to raise public awareness of issues of sexuality and gender with a view to working towards the elimination of homophobia and transphobia."

The Trustees aim to carry out these objectives by:

- a) Support, through confidential email and helpline services, and parents' groups
- b) Education and information
- c) Working locally and nationally on issues of equality for lesbian, gay, bisexual and transgender (LGBT+) people.
- d) Supporting the work of similar organisations in European and other countries to secure equal rights and respect for LGBT+ people

The Board reviewed the charity's Objects and activities and submitted a revised Trust Deed for approval by the Charity Commission, which was granted in August 2020. The purpose of the revision was to ensure good governance and the continued relevance of the charity's activities to modern society.

The Trust is organised through a Board of Trustees. There are no paid employees or premises.

The Trust's principal address is PO Box 495, Little Stoke, Bristol BS34 9AP.

### **The Board of Trustees**

Trustees are appointed from among those who volunteer their services to the charity and whose abilities match the skills gaps identified in our periodic skills audit.

### **Ensuring our work delivers our aims:**

The FFLAG trustees review the organisation's progress and activities annually to ensure the planned activities for the coming year contribute to and further the organisation's Objects, mission and vision while conforming to its stated Values.

During the period the Board has engaged and consulted with parents and family members together with the local support groups to help shape the future direction of the charity and continues to draw on input obtained at the national conference held in November 2018. An interim Business Plan for the year to 31 March 2022 was approved by the trustees at an online meeting pending the full strategy planning day that was postponed due to the Covid pandemic.

We continue to shape our plans on a basis consistent with the following statements:

#### **Our Vision**

A world free from ignorance and prejudice about sexuality and gender identity or expression in which LGBT+ people are valued and respected

#### **Our Mission and strategic priorities 2018 – 22**

##### ***"To support families with LGBT+ members"***

- To be the national umbrella organisation for affiliated groups supporting families with LGBT+ members
- To support and develop a network of local family support groups
- To provide direct individual support where local family support groups are not involved
- To educate and advocate for a world in line with our vision
- To work with other organisations to achieve our vision
- To ensure that we have the necessary resources to achieve our mission

#### **Our Values**

- We value all people equally and regard differences in sexual orientation, gender identity and gender expression as being something in which to take pride and to celebrate.
- We value diversity in behaviour and opinion, respecting all viewpoints that align with our vision, listening to the opinions of others and seeking to learn from their experiences.
- Acting inclusively, upholding equality law, treating everyone fairly and seeking to provide a culture which delivers the best outcomes for all.

#### **Review of services**

##### **a) Support, through confidential email and helpline services, and parents' groups**

Calls to FFLAG's Helpline reached an annual total of exactly 100. Occasional calls are still coming through on the "old" 0845 number which is still being shown by other support resources. The Services Committee carries out periodical internet searches with the aim of making sure our details are updated.

FFLAG received requests for support by email from 99 families, mainly mothers, during the year. Many of these requests generated lengthy exchanges of information and experiences. There was a notable increase in requests from social work and healthcare professionals and from school staff, indicating the need for training and support for these professionals.

Feedback about our help was uniformly positive for the helpline and email support and for our booklets.

During the year, the Services Team has updated the list of topics that have been raised between the team at supervision, to inform the training that should be provided to trustees and volunteers.

The Services Team maintains a compendium of resources for helpline calls and support emails. This is held online and is designed so that it can be referred to during a call, when signposting a service user to other sources of support. It contains contact details and notes on the remit of each organisation.

This resource is checked and reviewed to ensure that it is kept up to date and new organisations are added in response to the issues raised by support seekers.

#### **Working with local groups**

All affiliated local groups have now implemented local Safeguarding Procedures which are consistent with FFLAG's Safeguarding Policy.

FFLAG's newsletter is a main forum for sharing news from and with our network of contacts and local groups.

FFLAG Bristol has returned to meeting in person, but also runs a separate monthly FFLAG Zoom meeting which is open to parents wherever they live and is an extremely useful resource for those who live far from a local group, or who prefer to meet online. The Zoom meeting is regularly attended by trustees from the Services team and regular volunteers from FFLAG Cheltenham, along with newer individual volunteers. This builds networks between volunteers and local groups, helps to educate newer volunteers in the 'ways of FFLAG' and ensures the sustainability of the service.

A FFLAG trustee attends the monthly meeting of the Intercom Trust's Cornwall based Gender Identity Family Support Day, which this year has returned to in person meetings. This relationship leads to active collaboration, including attendance at local school events when circumstances permit and occasional referrals of support requests from Intercom Trust staff.

FFLAG South Wales has seen an increase in support seekers who are parents of trans youngsters. FFLAG has supported the leaders of this group to support families with trans members, through training opportunities with the Intercom Trust and joining the Bristol Zoom, where there are several regular volunteers who are parents of trans youngsters.

FFLAG has also supported local groups with booklets and there are plans to assist local groups to upgrade their display materials as we anticipate more in person Prides taking place this year, after a hiatus of two years.

The main project underway for FFLAG's support services, is the creation of an online platform, which will allow parent support seekers to connect individually and securely with a FFLAG volunteer of their choice, using Zoom, but with a secure private connection through the Platform to avoid sharing of personal data. This new support method is being developed for FFLAG by J.P. Morgan through their Force For Good programme. Although the completion of the project has been severely delayed, work is ongoing and FFLAG sees this as a major new asset which will broaden our support. The ability to connect directly with a volunteer with similar experiences will appeal to support seekers, but the ability to book a mutually convenient time and know what will be discussed in advance should also appeal to volunteers – and encourage their recruitment.

#### **b) Education and information**

Although the pandemic put a stop to events 'in real life', trustees were able to participate in an increasing number of online events and in online training. During 2021 trustees and ambassadors spoke at 9 corporate events, mainly during June, which is Pride month. These events are an important opportunity to reach out through corporate networks; they are often aimed at the company's parents and families' networks and this enables us to fulfil our mission of education and awareness raising, often speaking to individuals who would not otherwise attend a Pride event.

FFLAG responded to the noted increase in support requests from professionals in education and healthcare fields by participating in engagement sessions run by the Devon NHS Partnership who are redesigning their service for trans patients across the Southwest and by contributing to the Gloucestershire Domestic Abuse Support Services (GDASS) newsletter which targets GP surgeries. We contributed an article to the Parentkind (formerly PTA UK) newsletter in LGBT History month, February 2022, which reaches an audience of parents at schools nationwide. FFLAG will attend the National Association of Schoolteachers & Union of Women Teachers (NASUWT) conference in April 2022, holding a stall to engage with teachers, sharing our resources with them and asking for their feedback on the support they need to provide inclusive environments at school.

The Intercom Trust schools gatherings were cancelled again in 2021, due to rising Covid-19 cases, but we look forward to supporting these events in 2022.

During the year, the Trustees continued to update the support pages on the charity's website. Downloads of our six current support booklets from the website totalled 9,969 copies. Fewer hard copies were distributed this year, as the Covid-19 pandemic forced the cancellation of many in person events and many meetings and events continued to be held virtually.

A new booklet, *'How Do I Tell My Children – I'm transgender'* was published and launched at Trans Pride South West in November 2021, which was held in person. Work on the LGB version continues. The creation of these booklets was prompted by increasing requests from parents for such a resource – and research revealed that whilst there are several organisations whose remit is to support LGBT+ children and adults and a few, like FFLAG, offering peer support to parents, there are no UK organisations set up specifically to support parents who are coming out as LGBT+, nor their children. FFLAG has collaborated with trans and LGB parents to collect the real-life experiences that are the main feature of our booklets. Research for this project has led to links being established with Trans in the City, Rainbow Dads and with Straight Partners Anonymous.

**c) Working locally and nationally on issues of equality for lesbian, gay, bisexual and transgender (LGBT+) people.**

FFLAG entered into partnership with the charity FASTN, who are committed to helping society form, value and aim for family relationships which are healthy and dependable. FFLAG contributed to FASTN's Principles of Excellence in Relationships Education guidance, to ensure that it is LGBT+ inclusive. Through our association with FASTN we are partnered with and have communication opportunities with a number of family-oriented charities and organisations who would not otherwise link into the LGBT+ sector.

FFLAG responded to the government consultation on a conversion 'therapy' ban and called on our associates and affiliates to submit representations.

FFLAG is a member of the Feminist Gender Equality Network (FGEN), a major new global movement, dedicated to countering anti-trans propaganda at home and abroad, and spear-headed by academics in UK universities. FFLAG is an active member of the 'Families and Young People' research group.

**d) Supporting the work of similar organisations in European and other countries to secure equal rights and respect for LGBT+ people**

Due to the continuing use of online platforms to host events, FFLAG has spoken at corporate events that include staff from Europe, Middle East and Africa (EMEA) and USA offices. This has provided a useful way to extend our reach and to network and share support and resources further afield.

FFLAG was invited to attend, via Zoom, the 2021 National Convention titled 'We Are the Change' held by PFLAG, the USA charity that pursues a similar mission to FFLAG. This has strengthened links between the trustees of FFLAG and PFLAG and brings better awareness of issues affecting the LGBT+ community in the USA. This is useful, both because we can lend our support and share resources but also because issues emerging in the USA tend to crop up in the UK shortly afterwards.

In conclusion to this review of services, the proposed increase in the range of support services, as well as review of FFLAG's current capacity to provide support, has led to the biggest change for FFLAG's organisation this year; the decision to appoint a Volunteer Coordinator. FFLAG has engaged a consultant for an initial six-month period to set up the volunteering recruitment, training and management programme. Funding is in place from the Chris Graham Bell Charitable Trust to retain this role for three years, should we wish once the impact of the six-month project is evaluated. This appointment will enable FFLAG to increase our support capacity, while being confident that volunteers are supervised and supported. It will greatly improve the sustainability of the charity.

#### **Review of financial position**

In line with most charities, the year 2021 – 2022 has been unusual because of Covid19 and not at all as we planned when we approved the annual budget and financial controls policy in early 2021. As in the previous year, our costs have been substantially lower than expected. Together with the continued generosity of corporate donors, this has enabled us to build reserves that have allowed us to embark upon the volunteering programme that we believe will transform FFLAG both in terms of our support capabilities but also in the activities charities must perform to ensure their compliance and sustainability.

#### **Income**

In the summer of 2021, FFLAG secured support from JP Morgan to create an online support platform that would enable us to offer confidential support from parent volunteers on an appointment basis. Our ambition is to recruit and train parent volunteers with LGBT+ children from as many different backgrounds, faiths and traditions as we can in order to offer understanding of disparate communities' concerns regarding sexuality and gender identity.

Recognising that this would require major investment in recruitment and training, FFLAG sought to find financial sponsorship for the creation of a volunteering scheme that would operate in accordance with current best practice. The scheme would not only recruit volunteers for the new platform but also to support our traditional Helpline and provide volunteer resource for the increased administrative workload this expansion of our services would entail.

The Trustees were delighted to secure grant support from The Chris Graham Bell Charitable Trust to enable the recruitment of an experienced volunteering project manager but also for the post of Volunteer Coordinator that would then run the new volunteering programme. The first year's grant was received shortly before the end of the financial year.

During the year FFLAG also received a further bequest from the estate of Henrietta 'Hatta' Hodson. Hatta was a great supporter of FFLAG and the objects of FFLAG over many years. We are thankful to the family of Hatta for their continuing support.

In August, our donations partner, Virgin Money Giving, announced that it would close with effect from 30 November. Although FFLAG notified details of Give As You Live, the replacement service provider, to all regular donors, a number of them did not set up new standing orders when their donations

# **FFLAG**

## **TRUSTEES REPORT**

### **YEAR ENDED 31 MARCH 2022**

---

through Virgin Money Giving ended. Monthly regular donations therefore declined slightly compared with the previous year. FFLAG also receives regular donations directly into our bank account and we claim Gift Aid relief from HMRC on those donations for which we hold valid Gift Aid declarations.

FFLAG enrolled as a charity in the Rainbow Lottery when it was launched and since the first prize draw in April 2021 has received remittances from the lottery at monthly intervals. This new source of income furthers the trustees' aim of diversifying the charity's income streams.

Donations continue to increase from shopping schemes run by Give As You Live and Amazon Smile. These schemes permit shoppers to nominate a charity to receive a percentage of the amounts spent and although the aggregate amounts remain small, they are growing and incur very little time or effort for FFLAG to maintain. FFLAG has also begun receiving donations through employers' matched giving payroll schemes. The trustees expect this source of income to grow.

Donations from corporations for whom we have run panels and speaking events especially during Pride Month, again generated significant income.

#### **Expenditure**

Just as last year, the cancellation of Pride events during the summer of 2021 that FFLAG usually attends has resulted in another year of unusually low expenditure. Our inability to attend in-person events and the continuing need to hold all trustees' meetings by Zoom resulted in virtually no travel costs being incurred in the year. This also meant that fewer printed booklets were issued and in consequence the only significant printing costs were to produce the new information leaflet that we hope to use in the coming summer. The further postponement of our networking day for local groups, which we now plan to hold in the autumn of 2022, also reduced our anticipated expenditure.

The only significant area of increased expenditure in the year arose from the need to invest in an additional server on which to test the online support platform. This was done to ensure the resilience of our existing web services while testing was under way.

#### **Outlook for financial year 2022/23**

The trustees anticipate a very different year ahead with significant expenditure. Not only have we committed to the costs of employing a Volunteer Coordinator, but we will need to bear the costs of approving and training the volunteers we will recruit, including their travel costs. The networking day, now renamed the Reconnecting Day to be held in the autumn, will result in the kind of costs we have not borne since our national conference in 2018 and the Trustees also anticipate needing to apply funds to campaigning, an activity we had hoped was no longer required after the passing of the Equalities legislation.

#### **Reserves policy**

The board agrees to hold at least £12,000 as unrestricted reserves. This represents 12 months working requirement (in a non-pandemic year) in case the charity is obliged to close down and now reflects the additional costs resulting from the decision to begin employing staff.

In addition to the unrestricted reserves figure, in 2020/21 FFLAG designated reserves for specific projects. FFLAG had identified that the helpline, which underpins our public facing work, required significant updating and subsequent training for both existing and new volunteers. To recognise this necessary investment, FFLAG designated £12,000 of reserves for the future work on the helpline

service. This expenditure was expected to commence in the year to 31 March 2022 but did not, in fact, begin until the end of the period.

£12,000 was also designated for the national conference which we anticipated taking place during 2022/23. The Trustees now intend to hold two events: the Reconnecting Day in the autumn of 2022 and, during 2023/24, a national conference to celebrate the thirtieth anniversary of FFLAG's founding. This reserve has therefore been increased to £15,000 to cover both events, including accommodation for delegates, conference facility fees, travel, printing etc.

**Risk factors**

The trustees have assessed the major risks to which the charity may be exposed during the year. The trustees believe they have a robust risk policy and processes in place with reviews taking place quarterly. The trustees are satisfied that systems are in place to mitigate key risks. The main risks identified by the trustees relate to the areas of reputation; relationships with support groups; ensuring the governing document, policies and procedures are current and relevant; and communication. An insurance policy exists to indemnify the charity and its trustees against the consequences of any neglect or default and the charity also has Public Liability insurance.

**Governing document**

Following the amendments made last year, the trustees are satisfied that the governing document meets the current needs of FFLAG.

**Public benefit statement**

In preparing this report the board of trustees has complied with the duty under Section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity commission in relation to meeting the public benefit requirement.

**Trustees' responsibilities in relation to the financial statements**

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- \* Select suitable accounting policies and then apply them consistently;
- \* make judgements and estimates that are reasonable and prudent;
- \* state whether applicable accounting standards and statements of recommended practice have been followed subject to any 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 business.

The trustees are responsible for keeping accounting records which 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 Charities Act 2011. 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.

# FFLAG

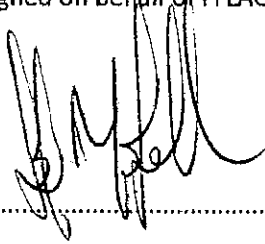
## TRUSTEES REPORT

YEAR ENDED 31 MARCH 2022

---

Approved by the Board of Trustees and signed on behalf of FFLAG.

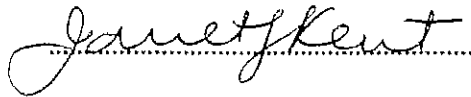
HUGH MATTHEW FELL (Chair)



Dated

30/11/22

JANET KENT (Trustee)



Dated

30/11/22

**INDEPENDENT EXAMINERS REPORT**

**YEAR ENDED 31 MARCH 2022**

---

I report on the accounts of the Charity for the Year ended 31st March 2022 which are set out on pages 12-18.

**Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

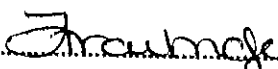
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

..........

Joanne Trowbridge MAAT

Date .....1/12/2022

Bristol Community Accountants CIC  
The Park  
Daventry Road  
Knowle  
Bristol  
BS4 1DQ

**FFLAG**

**STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)**

**YEAR ENDED 31 MARCH 2022**

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	Note	£	£	£	£
<b>Income</b>					
Voluntary Income	3	18,825	22,500	41,325	32,141
<b>Total</b>		<u>18,825</u>	<u>22,500</u>	<u>41,325</u>	<u>32,141</u>
<b>Expenditure</b>					
Charitable activities	4	5,600	-	5,600	4,688
Other	5	323	-	323	287
<b>Total</b>		<u>5,923</u>	<u>-</u>	<u>5,923</u>	<u>4,975</u>
<b>Net incoming resources</b>		12,902	22,500	35,402	27,166
<b>Total funds brought forward</b>		48,160	839	48,999	21,833
Gross transfers between funds	8	665	(665)	-	-
<b>Total funds carried forward</b>	7	<u>61,727</u>	<u>22,674</u>	<u>84,401</u>	<u>48,999</u>

All of the activities of the charity are classed as continuing

**The notes on pages 14 to 18 form part of these financial statements**

Details of the allocation of 2021 total funds between unrestricted and restricted are shown in note 10

**FFLAG**

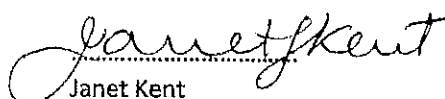
**BALANCE SHEET**

**YEAR ENDED 31 MARCH 2022**

	Note	2022 £	£	2021 £
<b>Current assets</b>				
Current Account		1,864		2,385
Business Reserve Account		82,002		46,901
		<u>84,724</u>		<u>49,286</u>
<b>Creditors : Amounts falling due within one year</b>	<b>7</b>	<b>(323)</b>		<b>(287)</b>
Net current assets			84,401	48,999
<b>Net assets</b>			<u>84,401</u>	<u>48,999</u>
<b>Funds</b>				
Restricted funds	8	22,674		839
Unrestricted funds	8	61,727		48,160
			<u>84,401</u>	<u>48,999</u>

Approved by the board of trustees and signed on behalf of FFLAG on 30/11/2022

  
Hugh Fell  
Chairperson

  
Janet Kent  
Trustee

The notes on pages 14 to 18 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

---

**1 Basis of Preparation**

- a) These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.
- b) 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).
- c) The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.
- d) The charity constitutes a public benefit entity as defined by FRS 102.
- e) The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2. No changes to accounting estimates have occurred in the reporting period and no material prior year errors have been identified in the reporting period

**2 Accounting policies**

- a) Income from donations is included in income when these are receivable, except as follows:
  - i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
  - ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-condition have been met.

Donated services and facilities are only included in income (with an equivalent amount in expenditure) where the benefit to the charity is reasonably quantifiable, measurable and material.
- b) Resources expended are recognised in the period in which they are incurred. Expenditure includes attributable VAT which cannot be recovered.
- c) Most expenditure is directly attributable to specific activities, and have been included in those cost categories. Support costs have been allocated 100% towards the charitable activities of the charity.
- d) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.
- e) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
- f) The charity is exempt from corporation tax on its charitable activities.
- g) The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs and are subsequently measured at their settlement value.

## Income and Endowments from:

## 3 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Donations & sponsorships	17,149	-	17,149	31,280
Grants	-	22,500	22,500	-
Gift Aid	1,676	-	1,676	776
Miscellaneous	-	-	-	85
	<u>18,825</u>	<u>22,500</u>	<u>41,325</u>	<u>32,141</u>

## Donation and legacies prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations & Sponsorships	31,280	-	31,280
Miscellaneous	776	-	776
Donated services - Printing	85	-	85
	<u>32,141</u>	<u>-</u>	<u>32,141</u>

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

## Expenditure on:

## 4 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Conference and events	1,041	-	1,041	126
Equipment and software	71	-	71	739
Expenses and sundries	96	-	96	105
Insurance	641	-	641	641
Internet & website	1,549	-	1,549	805
Postage & delivery	415	-	415	363
Printing & reproduction	618	-	618	582
Telephone	738	-	738	767
Travel & subsistence	44	-	44	445
Recruitment	295	-	295	-
Miscellaneous	92	-	92	115
	<u>5,600</u>	<u>-</u>	<u>5,600</u>	<u>4,688</u>

## Charitable activities prior year

	Unrestricted Funds	Restricted Funds	Total Funds 2021
Conference and events	126	-	126
Equipment and software	739	-	739
Expenses and sundries	105	-	105
Insurance	641	-	641
Internet & website	805	-	805
Postage & delivery	363	-	363
Printing & reproduction	582	-	582
Telephone	767	-	767
Travel & subsistence	445	-	445
Miscellaneous	115	-	115
	<u>4,688</u>	<u>-</u>	<u>4,688</u>

## 5 Other

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Independent Examination	323	-	323	287
	<u>323</u>	<u>-</u>	<u>323</u>	<u>287</u>

Other prior year - all unrestricted

**6 Debtors**

	2022 £	2021 £
HMRC - Gift Aid	858	-
	<u>858</u>	<u>-</u>

**7 Creditors: amounts falling due within one year**

	2022 £	2021 £
Accruals	323	287
	<u>323</u>	<u>287</u>

**8 Funding Analysis**

	Balance B/Fwd 2021	Income	Expenditure	Transfer Between Funds	Total 2022
<b>Restricted Funds</b>					
LUSH	839	-	-	(665)	174
Chris Graham-Bell Charitable Trust	-	22,500	-	-	22,500
	<u>839</u>	<u>22,500</u>	<u>-</u>	<u>(665)</u>	<u>22,674</u>
<b>Unrestricted Funds</b>	24,160	18,825	(5,923)	(2,335)	34,727
<i>Designated Funds:</i>					
Helpline Services	12,000	-	-	-	12,000
National Conference	12,000	-	-	-	12,000
Reconnecting Day	-	-	-	3,000	3,000
<b>Total Unrestricted Funds</b>	<u>48,160</u>	<u>18,825</u>	<u>(5,923)</u>	<u>665</u>	<u>61,727</u>
<b>Total Funds</b>	<u>48,999</u>	<u>41,325</u>	<u>(5,923)</u>	<u>-</u>	<u>84,401</u>

**Purpose of restricted funds:**

LUSH - funding for FFLAG South Wales and Cheltenham groups.

Chris Graham-Bell Charitable Trust - volunteer coordinator for 3 years

**Transfer between funds**

The transfer from LUSH restricted fund to unrestricted funds is due to expenditure in previous years being incorrectly classified as unrestricted

**Purpose of designated funds:**

The helpline, which underpins our public facing work, requires significant updating and subsequent training for both existing and new volunteers. This fund will support the work required for the helpline.

To support the reconnecting day in late 2022 and The National Conference which is anticipated to take place 2023/24. The fund has been setup to cover accommodation for delegates, conference fees, travel, printing etc.

**9 Related party transactions**

The charity trustees were not paid nor did they receive any benefits from employment with the charity in the year (2021: Nil). No charity trustee received payment for professional or other services supplied to the charity (2021: Nil). During the year 3 trustees (2021:5 ) were reimbursed out of pocket expenses as follows:

	2022 £	2021 £
Conference and events	-	198
Telephone/Virtual	-	144
Equip/Software	419	739
Postage	75	9
Stationery	28	105
Sundries	576	75
	<u>1,098</u>	<u>1,270</u>

There were no other related party transactions in the year (2021: Nil)

**10 Analysis of charitable funds - previous year, as required by paragraph 4.2. of the SORP**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Income and Endowments from:</b>			
Donations and Legacies	32,141	-	32,141
<b>Total</b>	<u>32,141</u>	<u>-</u>	<u>32,141</u>
<b>Expenditure On:</b>			
Charitable activities	4,688	-	4,688
Other	287	-	287
<b>Total resources expended</b>	<u>4,975</u>	<u>-</u>	<u>4,975</u>
<b>Net Income/(expenditure)</b>	27,166	-	27,166
Total funds brought forward	20,994	839	21,833
<b>Total funds Carried Forward</b>	<u>48,160</u>	<u>839</u>	<u>48,999</u>

