

# **FFLAG**

## **FINANCIAL STATEMENTS**

**Year ended 31<sup>st</sup> March 2023**

Charity Number 1079918

**FFLAG**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

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<b>CONTENTS</b>	<b>PAGE</b>
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 19</b>

# **FFLAG**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

### **YEAR ENDED 31 MARCH 2023**

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#### **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	(Vice Chair from 08.12.22)
Hugh Fell	(Chair until 08.12.2022)
Janet Kent	
Hilary Beynon	
Sarah Furley	(Vice Chair until 08.12.22 Chair from 08.12.22 )
Anne Harper	
Keith Proudfoot	
Janis Proudfoot	

Anne Harper resigned from the Board of Trustees on 4 November 2023.  
Hilary Beynon resigned from the Board of Trustees 27 December 2022.

#### **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

## **TRUSTEES REPORT**

### **YEAR ENDED 31 MARCH 2023**

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The trustees present their report and unaudited accounts of the charity for the year ended 31<sup>st</sup> March 2023.

#### **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, transgender and non binary (LGBT+) people.
- d) Supporting the work of similar organisations in European and other countries to secure equal rights and respect for LGBT+ people

The Trust is organised through a Board of Trustees. There are no premises and the charity has one part-time employee engaged to coordinate volunteers’ activities and FFLAG’s participation in conferences and other events. 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. In November 2022 the Board held an online Risk Workshop, to consider identified risks to FFLAG, as part of the process of developing the FFLAG Action Plan. The Board then met in person in Bristol in February 2023 to develop an Action Plan for 2023/24.

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

## **TRUSTEES REPORT**

### **YEAR ENDED 31 MARCH 2023**

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#### **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**

***“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 have fallen slightly, but this has been affected by technical issues which are being addressed. 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. A new helpline volunteer has been recruited and trained which adds to the sustainability of the service. She is the mother of a trans child, which responds to the increasing number of calls from parents with a trans child.

FFLAG received 187 requests for support by email, double the number of requests last year. Those seeking family support are mainly mothers and many of these requests generated lengthy exchanges of information and experiences. There continue to be requests from social work and healthcare professionals and from school staff, indicating the need for training and support for these professionals. Requests from asylum seekers continue to rise.

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

During the year, the Services Sub Committee has updated the list of topics that have been raised within 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.

## **TRUSTEES REPORT**

### **YEAR ENDED 31 MARCH 2023**

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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.

Work is still ongoing on FFLAG's main support services project: 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. After many delays, the technical product has been handed over by J.P. Morgan and FFLAG volunteers have been carrying out user acceptance testing and preparing for a soft launch. 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) 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 runs a monthly FFLAG Zoom meeting separately from the monthly in-person meetings, on behalf of FFLAG nationally. This 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. This relationship leads to active collaboration, including training for FFLAG volunteers from Intercom staff, attendance of FFLAG volunteers at local school events when circumstances permit and occasional referrals of support requests from Intercom Trust staff.

FFLAG South Wales continues to experience 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 South Wales and FFLAG Bristol joined forces with FFLAG trustees to attend Trans Pride South West in Bristol in November 2022. The success of this networking at Pride has inspired the networking strategy for FFLAG and local groups in 2023.

FFLAG has also supported local groups with booklets and supplied pop up banners to affiliated local groups, to enable them to create displays at local events.

#### **c) Education and Information**

Despite the lifting of restrictions in relation to Covid 19 and a return to in person events, a number of online events continue, and trustees have continued to speak at online events and participate in online training. During 2022 trustees and ambassadors spoke at 14 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

## **TRUSTEES REPORT**

### **YEAR ENDED 31 MARCH 2023**

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otherwise attend a Pride event. FFLAG has increased the number of ambassadors in 2022 and aims to train more volunteers for this role in 2023.

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 7,192. This is a reduction compared to last year; however, more hard copies were distributed as in-person events resumed, which was not possible last year due to Covid restrictions.

FFLAG raised awareness by attending Pride in London, Northern Pride in Newcastle and Trans Pride South West in Bristol. Affiliated groups also represented FFLAG at Bristol Pride, Gloucester Pride, Cheltenham Party in the Park, Cardiff Pride and Abergavenny Pride. Trustees created a new trifold leaflet for use at Prides and other local events. Our leaflets and business cards have been updated to include a QR code to lead people to the resources on our website.

FFLAG worked on an article for parents which was published by BBC Bitesize.

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

FFLAG attended the NASUWT Teachers' Conference in Birmingham in April 2022, initiating conversations with teachers, getting feedback about the concerns and needs of teaching staff and supplying our booklets and other resources to them. The feedback from teaching staff has informed our priorities for 2023.

FFLAG supported the Intercom Trust schools gatherings in Cornwall in June 2022, providing information about our services to young people. Again, feedback from these school pupils informs our priorities and trustees have identified an education priority for future work.

A speaking event at Sheffield Hallam University led to a request for a FFLAG speaker at the Universities UK (UUK) national conference, addressing pastoral care leads from over 120 universities in the UK. There is potential for this to lead to FFLAG's involvement in a project run by UUK, developing support resources aimed at families where a student has left home.

FFLAG also held an LGBT+ History Month event in Cornwall in February 2023, to raise awareness and celebrate LGBT+ lives, in response to local homophobia which had been encountered in the area. This was an opportunity to work in partnership with Cornwall Pride and other organisations who provide LGBT+ support in the Southwest such as Intercom Trust, Transparent Presence and Devon and Cornwall Police, to increase our reach.

Trans healthcare and trans rights continue to be hot topics and a frequent target of hostile reporting in the UK media. The current UK government position is not aligned with supporting trans rights. FFLAG trustees are working on campaign strategies which are consistent with our remit of championing LGBT+ families. FFLAG continues to be an active member of the LGBT Consortium, knowing that we are stronger when we lend a voice to partner campaigns and speak together.

#### **e) 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.

**TRUSTEES REPORT****YEAR ENDED 31 MARCH 2023**

In conclusion to this review of services, the biggest change to the way we create capacity for our services has been the appointment of a permanent Volunteer Coordinator. In April 2022 FFLAG engaged a consultant for an initial six-month period to set up the volunteering recruitment, training and management programme. Following the successful completion of this project, FFLAG engaged our volunteer coordinator on a permanent basis, extending the role to cover volunteering and events coordination. This appointment has enabled FFLAG to increase our support capacity, while being confident that volunteers are supervised and supported. It will greatly improve the sustainability of the charity.

**Our Priorities for 2023/24**

Based on a review of our achievements and FFLAG's risk audit, trustees identified the following priorities for 2023/24.

1. **Sustain our current support services and increase our capacity** as a Board, volunteers and network of local groups.
2. **Maintain and improve the relevance and quality of our support offer**, especially through the launch the online support platform.
3. **Continue to develop a network of FFLAG volunteers** and recruit volunteers (including trustees) to the following priority areas: governance, communications, IT support, admin support.
4. **Focus on making FFLAG a more representative and diverse** charity including recruitment of parents, people of black and minority ethnic backgrounds and younger people to better represent the communities we serve and to build for the future.
5. **Improve our communication** including links with local groups, networking at Prides, the use of the website, visual impact and social media presence to create easier and clearer routes to FFLAG and its partners.
6. **Ensure that FFLAG has the competency, confidence, and capacity to meet its objects and priorities plus deliver on its mission.**

**Review of financial position**

2022/23 has seen an increase in spending for FFLAG, as for other organisations, as the world returns to in person meetings and events. FFLAG has also become an employer with the appointment of our Volunteer and Events Coordinator. This has led to the planned recruitment of volunteers, which attracts further costs, such as training, vetting processes, volunteer travel and subsistence.

**Income**

FFLAG secured grant support of £15,000 from The Chris Graham-Bell Charitable Trust (CGBCT) to enable the recruitment of an experienced consultant to initiate our six-month volunteering project. When FFLAG subsequently appointed a permanent member of staff to run the volunteering programme and increased the role to three days a week to cover events coordination, CGBCT made an additional grant of £5,000 to cover the increased cost. The grant has been generously increased to £25,000 for 2023/24 to cover the full annual cost of the role.

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 source of income furthers the trustees' aim of diversifying the charity's income streams, especially as the Amazon Smile scheme is coming to an end.

## **TRUSTEES REPORT**

### **YEAR ENDED 31 MARCH 2023**

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Regular donations through Give As You Live have decreased in 2022/23. However, donations from corporations for whom we have run panels and speaking events especially during Pride Month has increased, against expectations, and has generated significant income. The prediction that online events would fall away once the restrictions relating to the pandemic were lifted has not come to pass.

FFLAG has also begun receiving donations through employers' matched giving payroll schemes. The trustees expect this source of income to grow.

#### **Expenditure**

As anticipated, FFLAG has seen increased expenditure this year as we become an employer, expand our volunteering scheme and return to in person external events.

The most significant items of expenditure were travel to Prides and travel and accommodation for the Trans in the City Conference in London and for the FFLAG planning day. This expenditure was planned for and consistent with our aims of raising awareness and connecting with our local groups and volunteers.

#### **Outlook for financial year 2023/24**

Trustees anticipate a further increase in volunteer costs during 2023/24 in line with FFLAG's plans to increase the volunteering programme to sustain and improve our support services. FFLAG plans to network with volunteers and local groups through attendance at Prides nationally and therefore travel costs will be incurred. Planning is underway for the 30<sup>th</sup> Anniversary Reconnecting Conference in November 2023 and there are designated reserves in the budget for this event.

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 the sum required should FFLAG close down, plus 6 months revenue. The reserve figure will increase in 2023/24 to reflect employment costs.

£12,000 had been designated in 2021/22 for the national conference which would take place during 2023/24 to celebrate the thirtieth anniversary of FFLAG's founding. This has now been increased to £15,000 in recognition of the rising costs of travel and accommodation.

#### **Risk Factors**

The Board sees the consideration and mitigation of risks as one of its primary roles. Periodically the charity carries out a skills audit of the Board members, and this identifies skills and experience gaps which are fed into the risk register.

As part of the planning process in preparation for developing the Action Plan 2023/24, the Board held an online workshop on 3rd November 2022 to consider the main risks facing FFLAG now and for the coming year. Prior to the workshop trustees each identified the top three risks they perceived for FFLAG.

The key risks identified for FFLAG were capacity and over dependence on a few Board members; an ageing Board of Trustees with consequent impact on sustainability and relevance; a lack of diversity

**TRUSTEES REPORT****YEAR ENDED 31 MARCH 2023**

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amongst volunteers including Board members with consequent impact on the relevance and quality of our support services; reputational risk and the need for competency to meet our legal obligations.

The outcome of the workshop was a new style risk log, divided into four main areas:

- 1) Risk to the culture and compliance of what is expected of FFLAG and what it provides.
- 2) Risk from the lack of capacity for FFLAG to deliver what is expected.
- 3) Risk from the lack of competency of FFLAG to deliver what is expected.
- 4) Risk of poor communications, including lack of clarity on FFLAG's key messages and volunteers or associated groups exceeding FFLAG's remit, impacting on FFLAG's reputation.

Trustees have considered the risks and identified mitigations. Reporting on each area is clearly assigned to Board sub committees. Risk is considered at every Board meeting and the Risk Log sets out the reporting schedule.

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 in 2020, 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.

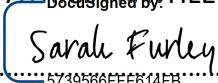
FFLAG

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2023

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

SARAH PATRICIA KATHLEEN FURLEY (Chair)

DocuSigned by:  
  
Dated.....

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21/7/2023  
.....

SORREL MARY ATKINSON (Vice Chair)

DocuSigned by:  
  
Dated.....

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2/8/2023  
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## **INDEPENDENT EXAMINERS REPORT**

**YEAR ENDED 31 MARCH 2023**

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I report on the accounts of the Charity for the Year ended 31st March 2023 which are set out on pages 12-19.

### **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').

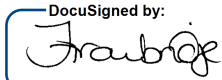
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **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.

DocuSigned by:  
  
.....G2F8366E4B574EA.....

Joanne Trowbridge MAAT

2/8/2023  
Date .....

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 2023**

		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>					
Voluntary income	<b>3</b>	30,024	-	30,024	41,325
Charitable Activities		85	-	85	-
<b>Total</b>		<b>30,109</b>	<b>-</b>	<b>30,109</b>	<b>41,325</b>
<b>Expenditure</b>					
Charitable activities	<b>4</b>	27,105	-	27,105	5,600
Other	<b>5</b>	1,214	-	1,214	323
<b>Total</b>		<b>28,319</b>	<b>-</b>	<b>28,319</b>	<b>5,923</b>
<b>Net incoming resources</b>		<b>1,790</b>	<b>-</b>	<b>1,790</b>	<b>35,402</b>
<b>Total funds brought forward</b>		<b>61,727</b>	<b>22,674</b>	<b>84,401</b>	<b>48,999</b>
Gross transfers between funds	<b>8</b>	22,674	(22,674)	-	-
<b>Total funds carried forward</b>	<b>7</b>	<b>86,191</b>	<b>-</b>	<b>86,191</b>	<b>84,401</b>

All of the activities of the charity are classed as continuing

**The notes on pages 14 to 19 form part of these financial statements**

Details of the allocation of 2022 total funds between unrestricted and restricted are shown in note 10

**FFLAG****BALANCE SHEET****YEAR ENDED 31 MARCH 2023**

	<b>Note</b>	<b>2023</b> <b>£</b>	<b>£</b>	<b>2022</b> <b>£</b>
<b>Current assets</b>				
Current Account		1,084		1,864
Business Reserve Account		85,502		82,002
		<u>86,586</u>		<u>84,724</u>
<b>Creditors : Amounts falling due within one year</b>				
	<b>7</b>	(395)		(323)
Net current assets		<u></u>	86,191	<u>84,401</u>
<b>Net assets</b>			<u><u>86,191</u></u>	<u><u>84,401</u></u>
<b>Funds</b>				
Restricted funds	<b>10</b>	-		22,674
Unrestricted funds	<b>10</b>	86,191		61,727
		<u></u>	<u><u>86,191</u></u>	<u><u>84,401</u></u>

21/7/2023

Approved by the board of trustees and signed on behalf of FFLAG on .....

DocuSigned by:  
  
 .....5Z39568FF6.14FB.....  
 Sarah Furley  
 Chair

DocuSigned by:  
  
 .....8ADC661C3FC94E3.....  
 Sorrel Atkinson  
 Vice Chair

**The notes on pages 14 to 19 form part of these financial statements**

**FFLAG****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023**

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**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.

**FFLAG****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023****Income and Endowments from:****3 Donations and legacies**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Donations & legacies	30,024	-	30,024	17,149
Grants	-	-	-	22,500
Gift Aid	-	-	-	1,676
	<u>30,024</u>	<u>-</u>	<u>30,024</u>	<u>41,325</u>

*Donation and legacies prior year*

	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds 2022 £</i>
<i>Donations &amp; legacies</i>	17,149	-	17,149
<i>Grants</i>	-	22,500	22,500
<i>Gift Aid</i>	1,676	-	1,676
	<u>18,825</u>	<u>22,500</u>	<u>41,325</u>

**Charitable Activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Sale of booklets	85	-	85	-
	<u>85</u>	<u>-</u>	<u>85</u>	<u>-</u>

*Charitable activities prior year - all unrestricted*

**FFLAG****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023****Expenditure on:****4 Charitable Activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Salaries	8,904	-	8,904	-
Conference and events	2,461	-	2,461	1,041
Equipment and software	-	-	-	71
Expenses and sundries	7,070	-	7,070	96
Insurance	582	-	582	641
Internet & website	1,110	-	1,110	1,549
Postage & delivery	531	-	531	415
Printing & reproduction	495	-	495	618
Telephone	389	-	389	738
Travel & subsistence	2,163	-	2,163	44
Recruitment	-	-	-	295
Staff, volunteer and trustee training	3,355	-	3,355	-
Miscellaneous	45	-	45	92
	<b>27,105</b>	<b>-</b>	<b>27,105</b>	<b>5,600</b>

*Charitable activities prior year*

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds 2022</i>
<i>Conference and events</i>	<i>1,041</i>	<i>-</i>	<i>1,041</i>
<i>Donations to groups</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Equipment and software</i>	<i>71</i>	<i>-</i>	<i>71</i>
<i>Expenses and sundries</i>	<i>96</i>	<i>-</i>	<i>96</i>
<i>Insurance</i>	<i>641</i>	<i>-</i>	<i>641</i>
<i>Internet &amp; website</i>	<i>1,549</i>	<i>-</i>	<i>1,549</i>
<i>Postage &amp; delivery</i>	<i>415</i>	<i>-</i>	<i>415</i>
<i>Printing &amp; reproduction</i>	<i>618</i>	<i>-</i>	<i>618</i>
<i>Telephone</i>	<i>738</i>	<i>-</i>	<i>738</i>
<i>Travel &amp; subsistence</i>	<i>44</i>	<i>-</i>	<i>44</i>
<i>Recruitment</i>	<i>295</i>	<i>-</i>	<i>295</i>
<i>Miscellaneous</i>	<i>92</i>	<i>-</i>	<i>92</i>
	<b>5,600</b>	<b>-</b>	<b>5,600</b>

**5 Other**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Independent Examination	395	-	395	323
Payroll fees	252	-	252	-
HR support	567	-	567	-
	<b>1,214</b>	<b>-</b>	<b>1,214</b>	<b>323</b>

*Other prior year - all unrestricted*

**FFLAG****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023****6 Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
HMRC - Gift Aid	-	858
	<u>-</u>	<u>858</u>

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals	395	323
	<u>395</u>	<u>323</u>

**8 Net incoming resources for the year**

This is stated after charging:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Independent Examiners Fee	<u>395</u>	<u>323</u>

**9 Staff costs and numbers**

The aggregate payroll costs were:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	8,400	-
Social security costs	-	-
Employers pension costs	504	-
	<u>8,904</u>	<u>-</u>

No employee received emoluments of more than £60,000.

The average monthly head count was 1 staff (2022: 0 staff)

The key management personnel of the charity comprise the board of trustees. No employee is classed as key management personnel. The total employee benefits of key management personnel, during the year, total £nil (2022: £nil).

**10 Taxation**

The charity is exempt from corporation tax on its charitable activities.

**FFLAG****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023****10 Funding Analysis**

	<b>Balance B/Fwd 2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfer Between Funds</b>	<b>Total 2023</b>
<b>Restricted Funds</b>					
LUSH	174	-	-	(174)	-
Chris Graham-Bell Charitable Trust	22,500	-	-	(22,500)	-
	<u>22,674</u>	<u>-</u>	<u>-</u>	<u>(22,674)</u>	<u>-</u>
 Unrestricted Funds	 34,727	 15,109	 (10,162)	 -	 39,674
<i>Designated Funds:</i>					
FFLAG South Wales and Cheltenham	-	-	-	174	174
Chris Graham-Bell Charitable Trust	-	15,000	(18,157)	22,500	19,343
Helpline Services	12,000	-	-	-	12,000
National Conference	12,000	-	-	-	12,000
Reconnecting Day	3,000	-	-	-	3,000
 <b>Total Unrestricted Funds</b>	 <u>61,727</u>	 <u>30,109</u>	 <u>(28,319)</u>	 <u>22,674</u>	 <u>86,191</u>
 <b>Total Funds</b>	 <u>84,401</u>	 <u>30,109</u>	 <u>(28,319)</u>	 <u>-</u>	 <u>86,191</u>

**Transfer between funds:**

Transfer from LUSH restricted fund to designated funds is due to funds being held on behalf of other organisations and not restricted for FFLAG use.

Transfer from CGB to unrestricted is due to the donor confirming there is no restriction on the use these funds. The donor would prefer its use to be for the costs of volunteer and events co-ordinator and as such, the trustees have designated for this purpose.

**Purpose of designated funds:**

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

Funds originally donated by LUSH, held on behalf of FFLAG South Wales and Cheltenham

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 (deferred from 2022 due to rail strikes) 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.

**FFLAG****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2023****11 Trustee remuneration**

The charity trustees were not paid nor did they receive any benefits from employment with the charity in the year (2022: Nil). No charity trustee received payment for professional or other services supplied to the charity (2022: Nil). During the year 5 trustees (2022:3 ) were reimbursed out of pocket expenses £2,125 (2022: £1,098)

**12 Related party transactions**

There were no other related party transactions in the year (2022: Nil)

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

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
<b>Income and Endowments from:</b>			
Donations and Legacies	18,825	22,500	41,325
<b>Total</b>	<u>18,825</u>	<u>22,500</u>	<u>41,325</u>
<b>Expenditure On:</b>			
Charitable activities	5,600	-	5,600
Other	323	-	323
<b>Total resources expended</b>	<u>5,923</u>	<u>-</u>	<u>5,923</u>
<b>Net income/(expenditure)</b>	12,902	22,500	35,402
Total funds brought forward	48,160	839	48,999
Transfer between funds	665	(665)	-
<b>Total funds Carried Forward</b>	<u>61,727</u>	<u>22,674</u>	<u>84,401</u>