

FFLAG

FINANCIAL STATEMENTS

Year ended 31st March 2024

Charity Number 1079918

FFLAG

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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FFLAG

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MARCH 2024

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)
Hugh Fell	
Janet Kent	
Sarah Furley	(Chair)
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

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2024

The trustees present their report and unaudited accounts of the charity for the year ended 31st March 2024.

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 2023 FFLAG held its regular five yearly conference #FFLAG30, marking 30 years since our foundation. The delegates were drawn from FFLAG’s local affiliated and associated parents’ groups and FFLAG volunteers and the conference aim was ‘Connect, Reflect, Project.’ Wide-ranging input was sought from attendees about the activities FFLAG should prioritise to achieve our aims.

The Board then met in person in Exeter in February 2024 to reflect on the feedback and on our performance over the year, review risk and develop an Action Plan for 2023/24. Feedback was given to the delegates on the actions resulting from their proposals.

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2024

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

“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.

Our Patrons

Our current patrons are:

Baron Cashman of Limehouse CBE

Sir Ian McKellen CH CBE

Bobbi Pickard

Prof Ian Rivers

Peter Tatchell

Our patrons support us by speaking at conferences, joining us at Prides, amplifying FFLAG’s voice through their social media reach and assisting FFLAG with their own areas of knowledge and expertise.

Former patron Deidre Sanders stepped down in August 2023 former patrons Angela Mason CBE and Baroness Massey of Darwen have also ceased active support of FFLAG, the latter through ill health. The Trustees are grateful for the many years of active support from these patrons.

Review of Services

a) Support, through confidential email and helpline services, and parents’ groups

Calls to FFLAG’s Helpline have fallen again and this has been seriously affected by technical issues which the helpline telecoms provider seems unable to address. The Board has agreed a new telecom service provider for next year and this service has functions which will enable more volunteers to log in and out of the system and provide helpline support, using an app. The “old” 0845 number has now been discontinued and the Services Committee continues to carry out periodical internet searches with the aim of making sure our details are updated on third-party websites that list FFLAG. The p2p platform (see below) will also expand and update our support offer.

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2024

FFLAG received 166 requests for support by email. 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. In 2024 there has been a notable spike of enquiries from prison services on behalf of prisoners seeking support. The Services team are working with the volunteer coordinator to train specialist volunteers to offer support in these two areas.

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

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.

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, securely and anonymously with a FFLAG volunteer of their choice, using Zoom, but with a secure private connection through the p2p platform to avoid sharing of personal data. Technical difficulties delayed the soft launch which was planned for autumn 2023. These have now been resolved and there are 10 volunteers, plus the FFLAG Ambassadors ready to be part of the platform once it launches.

b) Working with local groups

All affiliated local groups have now implemented local Safeguarding Procedures which are consistent with FFLAG's Safeguarding Policy and which they are prompted to review when FFLAG reviews its policy. FFLAG's newsletter is a main forum for sharing news from and with our network of contacts and local groups.

The leaders of FFLAG Bristol organise a monthly FFLAG Zoom support meeting separate from their monthly in-person meetings on behalf of FFLAG nationally. In 2023 one of the FFLAG Ambassadors took over the hosting of the Zoom, while the technical back up and communication to existing and new members continues to be undertaken by the leaders of FFLAG Bristol. This has improved the long-term sustainability of the service. The FFLAG Zoom is still growing in popularity and the Services Team is currently investigating the possibility of running a second Zoom support meeting at an alternative time.

The Zoom support 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 specific volunteer role for Zoom Support is being developed. One FFLAG trustee is the nominated contact for all established local parents' groups and regularly communicates with them, seeks feedback and requests articles for the FFLAG newsletter which is issued three times a year. We have improved and clarified our support offer to affiliated groups, which includes DBS checking for officers, supply of booklets, leaflets, other FFLAG materials and support for attendance costs at local Prides.

FFLAG South Wales continues to experience an increase in support seekers who are parents of trans youngsters and is a very active group. FFLAG South Wales and FFLAG Bristol joined forces with FFLAG Trustees to attend Trans Pride South West in Bristol in November 2023. The success of this networking

TRUSTEES REPORT

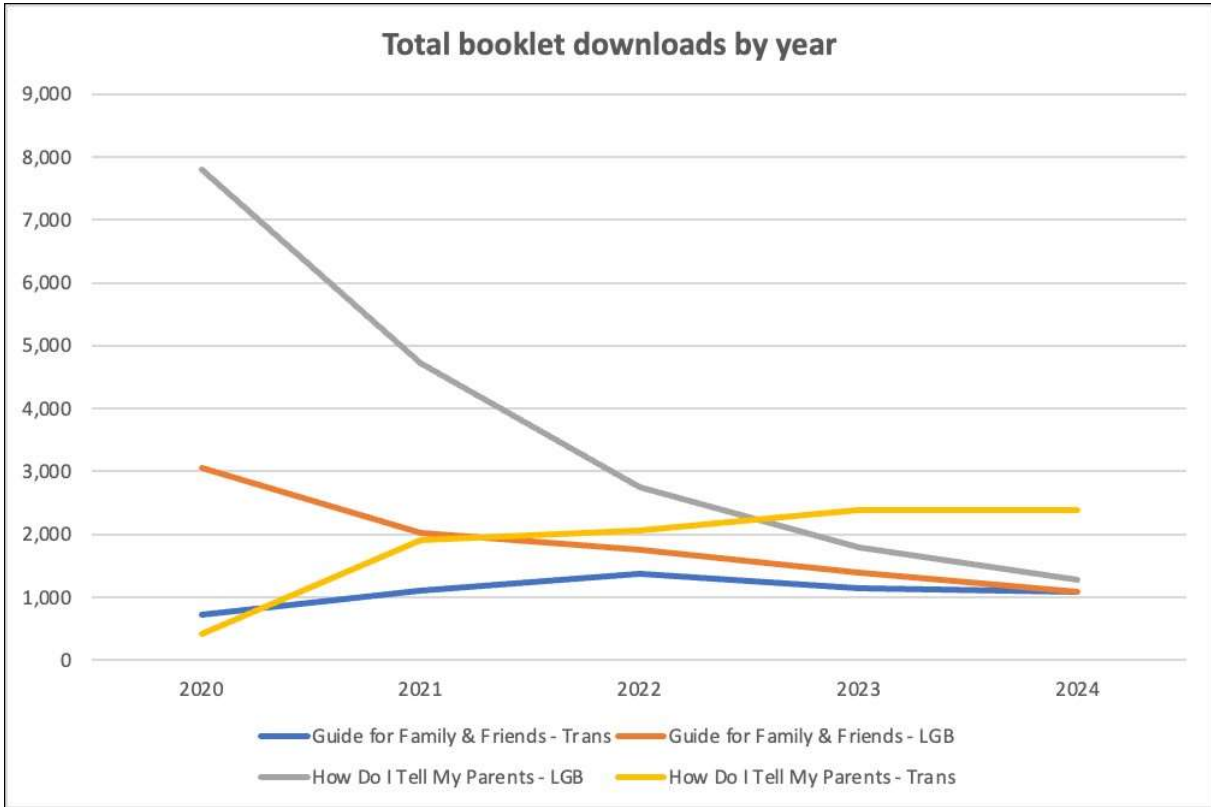
YEAR ENDED 31 MARCH 2024

at Pride has inspired the networking strategy for FFLAG and local groups in 2024 and there are plans to hold a networking day in Cardiff in Spring 2025, to capitalise on the energy and activity of this group.

c) Education and Information

FFLAG continues to be invited to speak at online events, particularly Employee Resource Groups for large companies. Demand is particularly high during Pride month and we are particularly keen to speak to parenting or family networks. This year FFLAG provided 13 corporate talks, 2 of which were in person. All the talks were provided by experienced FFLAG Ambassadors, supported by the newly established FFLAG Ambassador team, which relieves pressure on FFLAG Trustees.

The graph below shows a year-on-year comparison of booklets downloaded from our website. It is notable that whilst downloads of the LGB booklets have fallen overall (but now seem to be stabilising) downloads of the trans versions of the booklets has risen since 2020.



The figures in the graph do not include the hundreds of booklets given out at Prides and sent directly to individual support seekers, schools and other health or youth organisations, on request.

FFLAG raised awareness by attending 17 Prides in 23-24, more than double the number of Prides attended in the previous year, meeting our identified strategy to network and raise awareness through Pride events. Where we could not attend in person, we have sent packs of our booklets and freebies. Our attendance at Pride in London was even larger this year with 40 volunteers, including partners and allies marching for FFLAG. Other big Prides for FFLAG include Bristol, Cardiff and Abergavenny, Cheltenham and Gloucester – which are all run by FFLAG affiliated groups; Northern Pride, Chippenham Pride, Truro Pride and Trans Pride South West.

TRUSTEES REPORT**YEAR ENDED 31 MARCH 2024**

A major step in our aim to become more diverse and representative, was the request from UK Black Pride that FFLAG attend and run their 'family area' in August 2023. The success of this venture has led to FFLAG being invited back for 2024.

During 23-24 two volunteer groups worked to update the FFLAG booklets. The 'U=U: When Someone You Love is Diagnosed with HIV' booklet was updated and launched on World Aids Day, 1 December 2023. The two trans versions of our booklets, 'How Do I Tell my Parents' and 'A Guide for Family and Friends' are being updated to better represent non-binary identities.

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

In response to feedback at the #FFLAG30 conference, FFLAG has established a Campaigns Working Group, an action seen as necessary amidst the current political and social climate. Trans healthcare and trans rights continue to be hot topics and a frequent target of hostile reporting in the UK media. The UK government position at the time of our conference was not aligned with supporting trans rights. The trustees hope the new government elected on July 4th will fulfil its manifesto promises to improve LGBT+ rights. FFLAG trustees are keen to develop campaign strategies which are consistent with our objects and our remit of championing families with LGBT+ members, and the Campaigns Working Group will support this aim. FFLAG continues to be an active member of the Ban Conversion Therapy alliance and of LGBT Consortium, knowing that we are stronger when we lend a voice to partner campaigns and speak together.

The Campaigns Working Group drafted a response to the government consultation on proposed non-statutory 'Guidance for Schools and Colleges in England and Wales on Gender Questioning Pupils.' The Group also reviewed the outcome of the final report and recommendations to NHS England of the Independent Review of gender identity services for children and young people (the Cass report). FFLAG exhibited at the NASUWT Teachers' Conference in Harrogate in March/April 2024, and a key aim is to identify how we work strategically to get our message into schools. FFLAG provided a speaker for Association of School and College Leaders (ASCL) the professional association and trade union for all school, college and trust leaders. FFLAG supported the Intercom Trust schools gatherings in Cornwall in June 2023, providing information about our services to young people. Again, feedback from these school pupils and their teachers informs our priorities.

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.

FFLAG continues to employ a permanent (part time) Volunteer and Events coordinator, funded by The Chris Graham-Bell Charitable Trust. This appointment has enabled FFLAG to increase our support capacity, while being confident that volunteers are supervised and supported. FFLAG now has over 20 registered volunteers to add to the capacity of the 6 trustees and volunteer treasurer. The impact of this managed volunteer capacity can be seen in the increase in number of Prides attended, the creation of the volunteer working groups for specific tasks, the great success of the #FFLAG30 Conference and the number of additional roles for volunteers continues to grow. Activities now run to engage, train and retain volunteers include a suite of online induction training, online speaking and placard making training.

TRUSTEES REPORT**YEAR ENDED 31 MARCH 2024**

Through our Patrons we are connected to organisations with a national and international reach, such as Stonewall and Trans in the City. We worked particularly closely with Trans in the City to support Chippenham Pride in 2023.

Our Priorities for 2023-24

At the Planning Day in February 2024, trustees reviewed the Risk Register, our progress against the 2303-24 Activity Plan and the feedback from the #FFLAG30 Conference held in November 2023. Discussion of these elements led to the resolution that our priorities for the next year remained the same, with updated actions and the addition of a seventh priority, to increase campaigning activity.

- I. Sustain our current support services and increase our capacity as a Board, volunteers and network of local groups.
- II. Maintain and improve the relevance and quality of our support offer, especially through the launch of the p2p platform.
- III. Continue to develop a network of FFLAG volunteers and recruit volunteers (including trustees) to the following priority areas: governance, communications, IT support, admin support.
- IV. 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.
- V. 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.
- VI. Ensure that FFLAG has the competency, confidence, and capacity to meet its objects and priorities plus deliver on its mission.
- VII. Increase campaigning activity

Review of financial position

The board has approved the 2024/25 budget. The major items of expenditure are on developing the helpline and growing the number of volunteers to make it more sustainable and less dependent on a few willing people. This has led to the planned recruitment of volunteers, which attracts further costs, such as training, vetting processes, volunteer travel and subsistence.

The budgeted income is £23k and the expenditure is £20k. These figures may change during the period when any additional costs for the p2p platform project become evident.

FFLAG holds £80k+ in reserves much of which is designated for the platform development and a national volunteer gathering.

Income

The figures for 2023/24 are to be found later in this report. Some key points are:

The Chris Graham-Bell Charitable Trust, which funded development of the helpline during 2021/22, renewed and increased the funding in 2023/24 to enable FFLAG to continue the employment of a volunteer coordinator and to expand this role to three days a week. They have confirmed the continuation of this support in 2024/25. The trustees continue to extend their heartfelt gratitude to the trustees of The Chris Graham-Bell Charitable Trust for their support of the work that FFLAG carries out.

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.

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2024

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 ended in February 2023

FFLAG needs to work to increase regular donations and encourage donations through Give As You Live. There has been a notable decrease in donations from corporations for whom we have run panels and speaking events. Companies are still donating, but in smaller amounts now that their budgets are also needed for in-person events.

Expenditure

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

The most significant items of expenditure were the #FFLAG30 Conference, travel to attend Prides and travel and accommodation for the FFLAG planning day. This expenditure was planned for and is consistent with our aims of raising awareness and connecting with our local groups and volunteers. FFLAG has also engaged the services of a branding professional, to create and curate social media posts for Facebook, Twitter and Instagram.

After a period of volunteers storing FFLAG materials in their own home following the withdrawal of free space at Safestore, FFLAG has returned to a formal paid storage arrangement with Safestore.

Outlook for financial year 2024/25

Trustees anticipate a further increase in volunteer costs, e.g. training costs, during 2024/25 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 a volunteer networking day in Spring 2025: this will be combined with the Trustee Planning Day, to minimise travel and accommodation costs.

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

After a review of FFLAG's Financial Controls Policy, the Board has agreed to hold at least £20,000 as unrestricted reserves. This represents the sum required should FFLAG close down, plus 6 months revenue. The reserve figure has increased to reflect employment costs.

The Board has designated £5000 for the Volunteer Connecting Day in Spring 2025.

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.

FFLAG's risk log is divided into four main areas.

- 1) Risk to the culture and compliance of what is expected of FFLAG and what it provides.
- 2) Risk arising from any lack of capacity for FFLAG to deliver what is expected.
- 3) Risk arising from any lack of competency of FFLAG to deliver what is expected.

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2024

- 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.

The Risk Log was reviewed at the Planning Day to update or confirm the key risks and our mitigation for them. 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.

Some of the key risks identified in the Risk Register are:

- Difficulty measuring the impact of FFLAG
- Lack of clarity on growth
- Certain key people overwhelmed with FFLAG work
- Insufficient capacity to administer growth and change

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 2024

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

SARAH PATRICIA KATHLEEN FURLEY (Chair)

3/10/2024

Dated.....

Signed by:
Sarah Furley
.....5739560FFF014FB.....

JANET KENT

3/10/2024

Dated.....

Signed by:
Janet Kent
.....8B9AD18B66B8464.....

INDEPENDENT EXAMINERS REPORT

YEAR ENDED 31 MARCH 2024

I report on the accounts of the Charity for the Year ended 31st March 2024 which are set out on pages 13-20.

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').

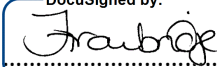
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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:

C2F8368E1B574EA...

Joanne Trowbridge MAAT

9/10/2024

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 2024**

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	Note	£	£	£	£
Income					
Voluntary income	3	45,442	-	45,442	30,024
Charitable Activities		-	-	-	85
Total		<u>45,442</u>	<u>-</u>	<u>45,442</u>	<u>30,109</u>
Expenditure					
Charitable activities	4	43,804	-	43,804	27,105
Other	5	1,510	-	1,510	1,214
Total		<u>45,314</u>	<u>-</u>	<u>45,314</u>	<u>28,319</u>
Net incoming resources		128	-	128	1,790
Total funds brought forward		86,191	-	86,191	84,401
Total funds carried forward	7	<u>86,319</u>	<u>-</u>	<u>86,319</u>	<u>86,191</u>

All of the activities of the charity are classed as continuing

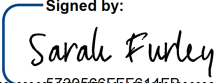
The notes on pages 14 to 19 form part of these financial statements

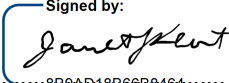
Details of the allocation of 2023 total funds between unrestricted and restricted are shown in note 13

FFLAG
BALANCE SHEET
YEAR ENDED 31 MARCH 2024

	Note	2024 £	£	2023 £
Current assets				
Current Account		1,139		1,084
Business Reserve Account		85,921		85,502
		<u>87,060</u>		<u>86,586</u>
Creditors : Amounts falling due within one year				
	7	(741)		(395)
Net current assets		<u></u>	86,319	<u>86,191</u>
Net assets			<u>86,319</u>	<u>86,191</u>
Funds				
Unrestricted funds	10	86,319		86,191
		<u></u>	<u>86,319</u>	<u>86,191</u>

3/10/2024
Approved by the board of trustees and signed on behalf of FFLAG on

Signed by:

.....5799566FFF614FB.....
Sarah Furley
Chair

Signed by:

.....8B9AD18B66B046.....
Janet Kent
Trustee

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

FFLAG

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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 2024****Income and Endowments from:****3 Donations and legacies**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations & legacies	43,317	-	43,317	30,024
Grants	657	-	657	-
Gift Aid	749	-	749	-
Bank Interest	719	-	719	-
	<u>45,442</u>	<u>-</u>	<u>45,442</u>	<u>30,024</u>

<i>Donation and legacies prior year</i>	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds 2023 £</i>
<i>Donations & legacies</i>	<i>30,024</i>	<i>-</i>	<i>30,024</i>
	<u><i>30,024</i></u>	<u><i>-</i></u>	<u><i>30,024</i></u>

Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Sale of booklets		-	-	85
	<u>-</u>	<u>-</u>	<u>-</u>	<u>85</u>

Charitable activities prior year - all unrestricted

FFLAG**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2024****Expenditure on:****4 Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Salaries	19,589	-	19,589	8,904
Conference and events	14,259	-	14,259	2,461
Expenses and sundries	906	-	906	7,070
Insurance	659	-	659	582
Internet & website	1,490	-	1,490	1,110
Postage & delivery	450	-	450	531
Printing & reproduction	630	-	630	495
Telephone	469	-	469	389
Travel & subsistence	2,026	-	2,026	2,163
Professional fees	146	-	146	-
Staff, volunteer and trustee training	2,598	-	2,598	3,355
Miscellaneous	582	-	582	45
	43,804	-	43,804	27,105

Charitable activities prior year

	Unrestricted Funds	Restricted Funds	Total Funds 2023
Salaries	8,904	-	8,904
Conference and events	2,461	-	2,461
Expenses and sundries	7,070	-	7,070
Insurance	582	-	582
Internet & website	1,110	-	1,110
Postage & delivery	531	-	531
Printing & reproduction	495	-	495
Telephone	389	-	389
Travel & subsistence	2,163	-	2,163
Staff, volunteer and trustee training	3,355	-	3,355
Miscellaneous	45	-	45
	27,105	-	27,105

5 Other

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Independent Examination	420	-	420	395
Payroll fees	495	-	495	252
HR support	595	-	595	567
	1,510	-	1,510	1,214

Other prior year - all unrestricted

FFLAG**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2024****6 Creditors: amounts falling due within one year**

	2024	2023
	£	£
Accruals	741	395
	<u>741</u>	<u>395</u>

7 Net incoming resources for the year**This is stated after charging:**

	2024	2023
	£	£
Independent Examiners Fee	420	395
	<u>420</u>	<u>395</u>

8 Staff costs and numbers

The aggregate payroll costs were:

	2024	2023
	£	£
Wages and salaries	15,882	8,400
Social security costs	1,859	-
Employers pension costs	1,848	504
	<u>19,589</u>	<u>8,904</u>

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

The average monthly head count was 1 staff (2023: 1 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 (2023: £nil).

9 Taxation

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

FFLAG**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2024****10 Funding Analysis**

	Balance B/Fwd 2023	Income	Expenditure	Transfer Between Funds	Total 2024
Unrestricted Funds	39,674	30,442	(9,412)	(3,081)	57,623
Designated Funds:					
FFLAG South Wales and Cheltenham	174	-	-	-	174
Chris Graham-Bell Charitable Trust	19,343	15,000	(22,821)	-	11,522
Helpline Services	12,000	-	-	-	12,000
National Conference	12,000	-	(12,000)	-	-
Reconnecting Day	3,000	-	(1,081)	3,081	5,000
Total Unrestricted Funds	86,191	45,442	(45,314)	-	86,319
Total Funds	86,191	45,442	(45,314)	-	86,319

Purpose of designated funds:

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

Chris Graham-Bell Charitable Trust - volunteer coordinator for 3 years supporting Volunteering Matters and

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.

National conference costs such as accommodation, conference fees, travel, printing etc.

The reconnecting day planned for 2023 was cancelled due to rail strikes and this designated fund helped to support the National Conference. There will be a Connecting day in February 2025 and these funds will support this.

FFLAG**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2024****11 Trustee remuneration**

The charity trustees were not paid nor did they receive any benefits from employment with the charity in the year (2023: Nil). No charity trustee received payment for professional or other services supplied to the charity (2023: Nil). During the year 5 trustees (2023: 4) were reimbursed out of pocket expenses £1,242 (2023: £2,125)

12 Related party transactions

There were no other related party transactions in the year (2023: Nil)

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

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Income and Endowments from:			
Donations and Legacies	30,109	-	30,024
Total	<u>30,109</u>	<u>-</u>	<u>30,109</u>
Expenditure On:			
Charitable activities	27,105	-	27,105
Other	1,214	-	1,214
Total resources expended	<u>28,319</u>	<u>-</u>	<u>28,319</u>
Net income/(expenditure)	1,790	-	1,790
Total funds brought forward	61,727	22,674	84,401
Transfer between funds	22,674	(22,674)	-
Total funds Carried Forward	<u>86,191</u>	<u>-</u>	<u>86,191</u>