

FFLAG

FINANCIAL STATEMENTS

Year ended 31st March 2025

Charity Number 1079918

FFLAG
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

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FFLAG

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MARCH 2025

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 (resigned 5 December 2024)

Sarah Furley (Chair)

Janet Kent

Keith Proudfoot

Janis Proudfoot

JD Stewart (appointed October 2024 – resigned 31 March 2025)

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 2025

The trustees present their report and unaudited accounts of the charity for the year ended 31 March 2025.

Objects of the charity

The Trust was established by a charitable deed on 19th 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 online services
- b) Working with local groups
- c) Education and information
- d) Working locally and nationally on issues of equality for lesbian, gay, bisexual and transgender (LGBT+) people.
- e) Being aware of 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. Where there are identified skills gaps the charity retains specialists on a self-employed basis to provide specific services, such as project support and design services. 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.

The Board held the annual planning day in person in Cardiff in January 2025. The agenda covered an exploration and reaffirmation of our Mission, Vision, Values and Purpose; a review of achievements against the 2024/25 Action Plan; identification of priorities for the 2025/26 Action Plan including a review of the Risk Register and procedures for considering and mitigating risk. Two training sessions were held for trustees: a SWOT analysis and a session on Trustee Duties and Responsibilities. This covered the six main responsibilities of ‘The Essential Trustee’ and The Governance Code for Smaller Charities.

The planning day was followed by a networking day for FFLAG volunteers, including those volunteering in local affiliated groups. This enabled an exchange of information where volunteers were updated on FFLAG priorities and given the opportunity to give feedback to FFLAG, to help shape the future direction of the charity.

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2025

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 and assisting FFLAG with their own areas of knowledge and expertise.

The Trustees are grateful for the many years of active support from these patrons. We were saddened by the death of Baroness Massey of Darwen, one of our former patrons, in April 2024.

Review of Services

a) Support, through confidential email and helpline and online services

Calls to FFLAG’s Helpline have fallen throughout the reporting year as a result of serious 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

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2025

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.

FFLAG received 185 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 continues to be a number of requests from social work and healthcare professionals and a notable number from parents of children who are just starting university. Enquiries from school staff appear to have stopped and the Services team fear that this is the result of draft Schools guidance issued by the Department for Education. Meanwhile requests for support from asylum seekers continue and a new volunteer has been recruited to answer these specialist requests. For the first time FFLAG has received enquiries from families moving from the US, because of political hostility to LGBT+ children.

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 support seekers 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.

Attendance at the monthly FFLAG Zoom, organised by the leaders of FFLAG Bristol and hosted by a FFLAG Ambassador, continued to grow, with some meetings hosting over 30 parents. This proved to be too many to host an effective conversation. Having investigated the possibility of hosting a second Zoom, due to the fluctuation in attendee numbers month to month, using break out rooms was chosen as the most practical solution. There are now three additional volunteer couples acting as break-out room hosts. The smaller numbers enable conversation to flow naturally between attendees, and the structure has the advantage of training multiple hosts, which keeps the service sustainable.

On the Board annual planning day, following a review of progress, the Board resolved to pause work on the p2p online platform. This was an online platform allowing parent volunteers and support seekers to connect individually and anonymously over Zoom via a secure private connection. Instead FFLAG will implement a simpler befriending service, connecting parent support seekers to a FFLAG volunteer via Zoom, overseen by the volunteer coordinator. This will broaden our range of support services and provide a useful stepping stone between emails or phone calls and the full FFLAG Zoom.

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. Work has started to set up a new affiliated FFLAG group in Northwest Cumbria, which not only increases FFLAG’s reach but makes support available in an area which has very little provision.

FFLAG’s newsletter is a main forum for sharing news from and with our network of contacts and local groups. In 2024 the newsletter has been completely revamped and updated, with an improved design and focused more on sharing news from the FFLAG community rather than directives from the trustees. The newsletter is now delivered by Mailchimp which will enable easy sign up and the tagging of different interests, for targeted communications.

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2025

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 bi-monthly. 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.

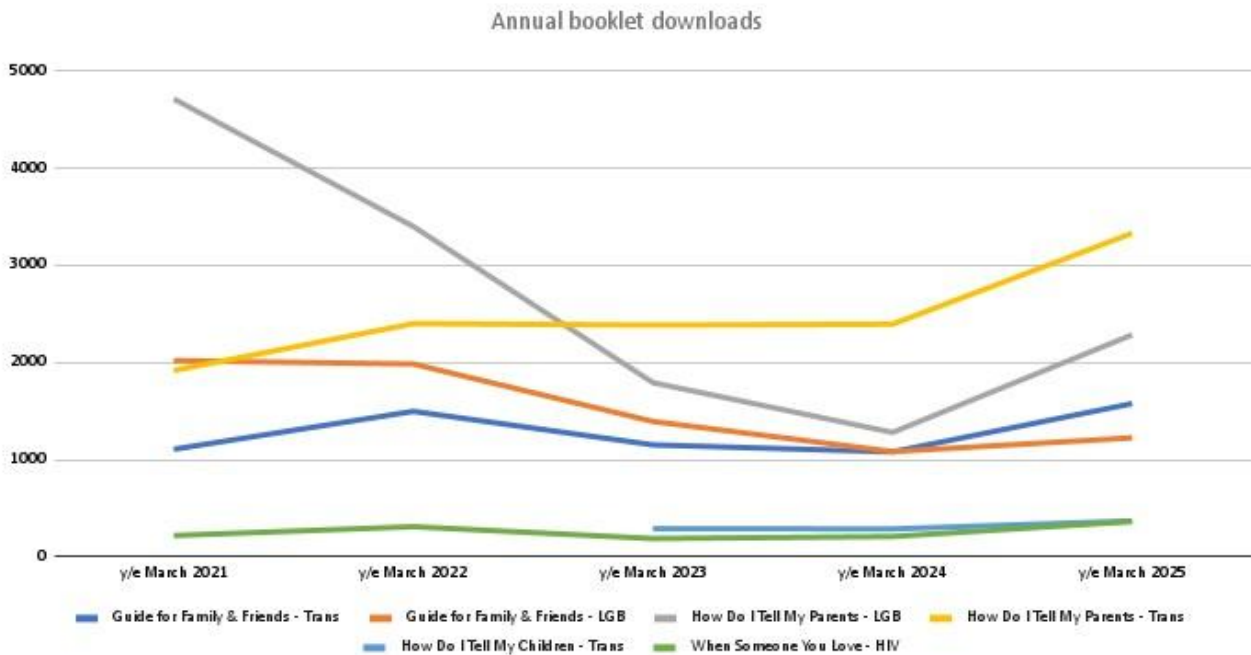
FFLAG South Wales continues to experience an increase in support seekers who are parents of trans youngsters and remains a very active group. FFLAG South Wales and FFLAG Bristol joined forces with FFLAG Trustees to attend Trans Pride Southwest in Bristol in November 2024.FFLAG South Wales actively supported FFLAG’s Volunteer and Events Coordinator in planning and hosting the Networking Day in Cardiff. This included a Queer Walking Tour of Cardiff and a local LGBT+ choir.

In addition to the local affiliated groups FFLAG has 24 volunteers, who play a variety of roles, including helpline, email, speaking events, Zoom attendees, attending Prides, helping to update resources and being members of working groups. All trustees and the FFLAG treasurer are also volunteers.

c) Education and Information

FFLAG continues to be invited to speak at online events, particularly Employee Resource Groups for large companies. Demand is high during Pride month, and we are especially keen to speak to parenting or family networks, so that we reach those who may be most in need of new information. This year 3 FFLAG Ambassadors provided 14 corporate talks, supported by 2 other volunteers.

Our suite of FFLAG booklets remain a key resource, available to download from our website and in hard copy at Prides and events or to be sent out to support seekers, GPs, schools and other organisations. The graph below shows a year-on-year comparison of booklets downloaded from our website.



Numbers of downloads increased in 2024-25 for all our booklets. The long decline in downloads of *How Do I Tell My Parents I'm LGB* reversed last year. Downloads of the companion *Guide for Family and Friends (LGB)* have also started to increase, although only marginally. After 3 years of a steady volume of *How Do I Tell My Parents (I'm Trans/non-binary)* being downloaded, the volume increased

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2025

by 39% last year. Downloads of the companion *Guide for Family and Friends (I'm trans/non-binary)* also rose - by 46%. The trans versions of the booklets were updated to be more inclusive of non-binary and gender expansive identities.

Our other two booklets, *How Do I tell My Children (I'm transgender)*, and *When Someone You Love is Diagnosed with HIV* are showing slow but steady growth in downloads over the years they have been available.

The statistics indicate that awareness of FFLAG publications is growing, and it seems that the current hostile climate for the trans community is driving demand for the trans and nonbinary versions. Increases in demand for the LGB versions also may indicate that parents fear a general erosion of LGBT+ rights.

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 24 Prides in 2024/25, a 50% increase on the previous year, meeting our identified strategy to network and raise awareness through Pride events. Where we could not attend in person, we sent packs of our booklets and leaflets.

Pride in London remains a priority Pride for FFLAG to attend, due to the visibility it brings to the charity which has resulted in wide publicity and the recruitment of new volunteers. The event also provides an opportunity for volunteer networking, which aids volunteer retention. Other important Prides for FFLAG include Bristol, Cardiff and Abergavenny, Cheltenham, and Gloucester – which are all run by FFLAG affiliated groups; Northern Pride which targets better representation in the north and Trans Pride Bristol, which is a key networking event for FFLAG South Wales, FFLAG Bristol and FFLAG volunteers across the Southwest.

FFLAG was invited back to run the Family Area at UK Black Pride in 2024. Turning up, networking, and making connections at UK Black Pride remains a key action in our aim to become more diverse and representative.

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

Following the #FFLAG30 Conference in November 2023 FFLAG responded to volunteer demand and established a Campaigns Working Group, to carry out campaign activity as directed by the Board. The working group identified 3 priority policy areas on which to campaign, which were ratified by the Board:

1. Conversion 'Therapy' ban - campaigning for an effective and inclusive ban in the new legislation which has been promised again this year
2. Health policy - opposing the current puberty blocker ban and ensuring no further barriers are added to adult trans healthcare
3. Education policy - opposing the draft guidance for supporting so-called gender-questioning children and proposed changes to the RSHE curriculum published under the previous Government

In support of these aims FFLAG has published approved statements of opposition, submitted responses to consultations, written to relevant ministers and encouraged FFLAG volunteers to do the same.

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2025

In February 2025, FFLAG campaign volunteers and Chair gave a parliamentary briefing to c. 20 MPs and Lords which has led to follow up activities with MPs. The visit was also covered in a lengthy article and video content by Pink News

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.

e) Being aware of 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.

In 2024 FFLAG trustees wrote to the Bulgarian Ambassador to express our deep concerns with the new legislation amending the Bulgarian education code, effectively introducing a 'Section 28 style' ban on representation of LGBT+ identities in schools.

In February 2025 FFLAG wrote a letter of support to PFLAG in the United States of America, extending a hand of friendship and support in their legal challenge to transphobic legislation being introduced in a number of US states.

Through our Patrons we are connected to organisations with a national and international reach, such as Stonewall and Trans in the City.

Our Priorities for 2025/26

At the Planning Day in January 2025, trustees reviewed progress against the 2024/25 Action Plan and resolved that our priorities for the next year remained broadly the same, with updated actions.

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

iii) Continue to develop a network of FFLAG volunteers and recruit volunteers (including trustees) to the following priority areas: marketing, communications, IT 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

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2025

The FFLAG Action Plan 2025/26 sets out how we will work towards these priorities.

Review of financial position

The Board approved a budget for 2024/25 that allowed the FFLAG priorities to be delivered. As in the previous year the biggest expenditure was development of volunteering, a key development ambition for the Board. The Board designated funds for a connecting day for all volunteers and affiliated group members that was held in Cardiff. The Board refreshes and adopts Financial Controls Policy and Procedures annually to ensure there is transparency and understanding in how finances are managed at FFLAG.

Income

The figures for 24/25 are to be found later in this report.

The Chris Graham-Bell Charitable Trust, renewed funding in 2024/25 to enable FFLAG to continue the employment of a volunteer coordinator and to expand volunteering at FFLAG. 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. FFLAG claims Gift Aid relief from HMRC on those donations for which we hold valid Gift Aid declarations.

FFLAG recognises the need to develop regular donations, corporate donations and other funding opportunities to fund the ambitions outlined in the Action Plan.

Expenditure

As planned and 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 relate to volunteering (including the connecting event), 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.

In the absence of premises, FFLAG uses and pays Safestore for storage of materials.

Outlook for financial year 2025/26

Trustees anticipate a further increase in volunteer costs, e.g. training costs, during 2025/26 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 2026: this will be combined with the Trustee Planning Day, to minimise travel and accommodation costs.

TRUSTEES REPORT**YEAR ENDED 31 MARCH 2025**

Trustees also anticipate needing to apply additional funds to support the work of the Campaigns Working Group in responding to consultations and communicating with interested parties. We hoped that this work was no longer required after the passing of the Equalities legislation.

Reserves Policy

After its annual review of FFLAG's Financial Controls Policy and Procedures, 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 and Board development/planning day in Spring 2026.

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. There will be another Board skills audit carried out in 25/26. 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.
- 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

The method of assessing and mitigating risk will be refreshed in 25/26.

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.

FFLAG

TRUSTEES REPORT

YEAR ENDED 31 MARCH 2025

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.

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

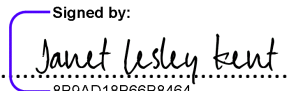
SARAH PATRICIA KATHLEEN FURLEY (Chair)

Signed by:

5739566FFF614FB...

17/10/2025
Dated.....

JANET KENT

Signed by:

8B9AD18B66B8464...

17/10/2025
Dated.....

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 MARCH 2025

I report on the accounts of the Charity for the Year ended 31st March 2025 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').

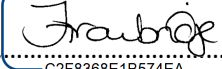
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

Date 17/10/2025

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 2025**

| | | Unrestricted Funds | Restricted Funds | Total Funds 2025 | Total Funds 2024 |
|------------------------------------|-------------|-------------------------------|-----------------------------|-----------------------------|-----------------------------|
| | Note | £ | £ | £ | £ |
| Income | | | | | |
| Voluntary income | 3 | 38,538 | - | 38,538 | 45,442 |
| Total | | <u>38,538</u> | <u>-</u> | <u>38,538</u> | <u>45,442</u> |
| Expenditure | | | | | |
| Charitable activities | 4 | 42,940 | - | 42,940 | 43,804 |
| Other | 5 | 1,067 | - | 1,067 | 1,510 |
| Total | | <u>44,007</u> | <u>-</u> | <u>44,007</u> | <u>45,314</u> |
| Net incoming resources | | (5,469) | - | (5,469) | 128 |
| Total funds brought forward | | 86,319 | - | 86,319 | 86,191 |
| Total funds carried forward | 7 | <u>80,850</u> | <u>-</u> | <u>80,850</u> | <u>86,319</u> |

All of the activities of the charity are classed as continuing

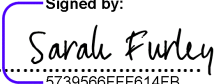
The notes on pages 14 to 20 form part of these financial statements

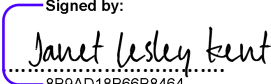
Details of the allocation of 2024 total funds between unrestricted and restricted are shown in note 13

FFLAG
BALANCE SHEET
YEAR ENDED 31 MARCH 2025

| | Note | 2025 £ | £ | 2024 £ |
|--|------|---------------|---------------|---------------|
| Current assets | | | | |
| Current Account | | 1,548 | | 1,139 |
| Business Reserve Account | | 80,152 | | 85,921 |
| | | <u>81,700</u> | | <u>87,060</u> |
| Creditors : Amounts falling due within one year | | | | |
| | 6 | (850) | | (741) |
| Net current assets | | | 80,850 | 86,319 |
| Net assets | | | <u>80,850</u> | <u>86,319</u> |
| Funds | | | | |
| Unrestricted funds | 10 | 80,850 | | 86,319 |
| | | | <u>80,850</u> | <u>86,319</u> |

Approved by the board of trustees and signed on behalf of FFLAG on 17/10/2025

Signed by:

.....
5739566FFF614FB...
Sarah Furley
Chair

Signed by:

.....
8B9AD18B66B8464...
Janet Kent
Trustee

The notes on pages 14 to 20 form part of these financial statements

FFLAG

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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-conditions 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 2025****Income and Endowments from:****3 Donations and legacies**

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2025 £ | Total Funds 2024 £ |
|----------------------|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Donations & legacies | 36,332 | - | 36,332 | 43,317 |
| Grants | - | - | - | 657 |
| Gift Aid | 776 | - | 776 | 749 |
| Bank Interest | 1,430 | - | 1,430 | 719 |
| | <u>38,538</u> | <u>-</u> | <u>38,538</u> | <u>45,442</u> |

| <i>Donation and legacies prior year</i> | <i>Unrestricted Funds £</i> | <i>Restricted Funds £</i> | <i>Total Funds 2024 £</i> |
|---|-------------------------------------|-----------------------------------|-----------------------------------|
| <i>Donations & legacies</i> | <i>43,317</i> | <i>-</i> | <i>43,317</i> |
| <i>Grants</i> | <i>657</i> | <i>-</i> | <i>657</i> |
| <i>Gift Aid</i> | <i>749</i> | <i>-</i> | <i>749</i> |
| <i>Bank Interest</i> | <i>719</i> | <i>-</i> | <i>719</i> |
| | <u><i>45,442</i></u> | <u><i>-</i></u> | <u><i>45,442</i></u> |

FFLAG**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025****Expenditure on:****4 Charitable Activities**

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2025 £ | Total Funds 2024 £ |
|---------------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Salaries | 20,568 | | 20,568 | 19,589 |
| Conference and events | 2,813 | - | 2,813 | 14,259 |
| Expenses and sundries | 235 | - | 235 | 906 |
| Insurance | 680 | - | 680 | 659 |
| Internet & website | 2,550 | - | 2,550 | 1,490 |
| Postage & delivery | 676 | - | 676 | 450 |
| Printing & reproduction | 2,122 | - | 2,122 | 630 |
| Telephone | 472 | - | 472 | 469 |
| Travel & subsistence | 4,289 | - | 4,289 | 2,026 |
| Professional fees | 739 | - | 739 | 146 |
| Staff, volunteer and trustee training | 5,548 | - | 5,548 | 2,598 |
| Miscellaneous | 2,248 | - | 2,248 | 582 |
| | 42,940 | - | 42,940 | 43,804 |

Charitable activities prior year

| | Unrestricted Funds | Restricted Funds | Total Funds 2024 |
|--|-------------------------------|-----------------------------|-----------------------------|
| <i>Salaries</i> | <i>19,589</i> | <i>-</i> | <i>19,589</i> |
| <i>Conference and events</i> | <i>14,259</i> | <i>-</i> | <i>14,259</i> |
| <i>Expenses and sundries</i> | <i>906</i> | <i>-</i> | <i>906</i> |
| <i>Insurance</i> | <i>659</i> | <i>-</i> | <i>659</i> |
| <i>Internet & website</i> | <i>1,490</i> | <i>-</i> | <i>1,490</i> |
| <i>Postage & delivery</i> | <i>450</i> | <i>-</i> | <i>450</i> |
| <i>Printing & reproduction</i> | <i>630</i> | <i>-</i> | <i>630</i> |
| <i>Telephone</i> | <i>469</i> | <i>-</i> | <i>469</i> |
| <i>Travel & subsistence</i> | <i>2,026</i> | <i>-</i> | <i>2,026</i> |
| <i>Professional fees</i> | <i>146</i> | <i>-</i> | <i>146</i> |
| <i>Staff, volunteer and trustee training</i> | <i>2,598</i> | <i>-</i> | <i>2,598</i> |
| <i>Miscellaneous</i> | <i>582</i> | <i>-</i> | <i>582</i> |
| | 43,804 | - | 43,804 |

5 Other

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2025 £ | Total Funds 2024 £ |
|-------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Independent Examination | 504 | - | 504 | 420 |
| Payroll fees | 563 | - | 563 | 495 |
| HR support | - | - | - | 595 |
| | 1,067 | - | 1,067 | 1,510 |

Other prior year - all unrestricted

FFLAG**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025****6 Creditors: amounts falling due within one year**

| | 2025 | 2024 |
|-----------|-------------|-------------|
| | £ | £ |
| Creditors | 346 | - |
| Accruals | 504 | 741 |
| | <u>850</u> | <u>741</u> |

7 Net incoming resources for the year

This is stated after charging:

| | 2025 | 2024 |
|----------------------------|-------------|-------------|
| | £ | £ |
| Independent Examiner's Fee | <u>504</u> | <u>420</u> |

8 Staff costs and numbers

The aggregate payroll costs were:

| | 2025 | 2024 |
|-------------------------|---------------|---------------|
| | £ | £ |
| Wages and salaries | 17,982 | 15,882 |
| Social security costs | 1,422 | 1,859 |
| Employers pension costs | 1,164 | 1,848 |
| | <u>20,568</u> | <u>19,589</u> |

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

The average monthly head count was 1 staff (2024: 1 staff)

The key management personnel of the charity comprise the board of trustees and the charity Co-ordinator.
The total employee benefits of key management personnel, during the year, total £21,990 (2024: £21,448).

9 Taxation

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

FFLAG**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 MARCH 2025****10 Funding Analysis**

| | Balance B/Fwd 2024 | Income | Expenditure | Transfer Between Funds | Total 2025 |
|------------------------------------|-----------------------------------|---------------|--------------------|---------------------------------------|-----------------------|
| Unrestricted Funds | 57,623 | 13,538 | (13,492) | (5,000) | 52,669 |
| <i>Designated Funds:</i> | | | | | |
| FFLAG South Wales and Cheltenham | 174 | - | - | - | 174 |
| Chris Graham-Bell Charitable Trust | 11,522 | 25,000 | (25,515) | - | 11,007 |
| Helpline Services | 12,000 | - | - | - | 12,000 |
| Reconnecting Day | 5,000 | - | (5,000) | 5,000 | 5,000 |
| Total Unrestricted Funds | 86,319 | 38,538 | (44,007) | - | 80,850 |
| Total Funds | 86,319 | 38,538 | (44,007) | - | 80,850 |

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 Volunteering Scheme.

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.

Supporting the Reconnecting day held in February 2025 and designation for the Reconnecting day to take place during 2025/2026

FFLAG
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

11 Trustee remuneration

The charity trustees were not paid nor did they receive any benefits from employment with the charity in the year (2024: Nil). No charity trustee received payment for professional or other services supplied to the charity (2024: Nil). During the year 5 trustees (2024: 5) were reimbursed out of pocket expenses for travels and volunteer expenses £2,245 (2024: £1,242)

12 Related party transactions

There were no other related party transactions in the year (2024: Nil)

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

| | Unrestricted Funds | Restricted Funds | Total Funds 2024 |
|------------------------------------|-----------------------|---------------------|---------------------|
| | £ | £ | £ |
| Income and Endowments from: | | | |
| Donations and Legacies | 45,442 | - | 45,442 |
| Total | <u>45,442</u> | <u>-</u> | <u>45,442</u> |
| Expenditure On: | | | |
| Charitable activities | 43,804 | - | 43,804 |
| Other | 1,510 | - | 1,510 |
| Total resources expended | <u>45,314</u> | <u>-</u> | <u>45,314</u> |
| Net income/(expenditure) | 128 | - | 128 |
| Total funds brought forward | 86,191 | - | 86,191 |
| Total funds Carried Forward | <u>86,319</u> | <u>-</u> | <u>86,319</u> |