

BRIGHTON AND HOVE LGBT SWITCHBOARD

**TRUSTEES ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2022**

**Registered Number: 3920445
Registered Charity Number: 1088133**

BRIGHTON AND HOVE LGBT SWITCHBOARD
(A Company Limited By Guarantee)
(Registered Number: 3920445)
(Registered Charity Number: 1088133)

CONTENTS

	Page
Trustees' Annual Report	1 – 8
Independent Examiners' Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 – 20

BRIGHTON AND HOVE LGBT SWITCHBOARD

(A Company Limited By Guarantee)

(Registered Number: 3920445)

(Registered Charity Number: 1088133)

TRUSTEES' ANNUAL REPORT

31 MARCH 2022

The Trustees (who also act as Directors for Companies Act purposes) have pleasure in presenting their report and financial statements for the year ended 31 March 2022.

The Trustees believe that the financial statements comply with current statutory requirements and the Charity's governing document.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name: Brighton and Hove LGBT Switchboard

Company Number: 3920445

Charity Number: 1088133

Directors (Trustees): D Draper (Resigned 26 October 2021)
K A Brown
S Dowe
C Barrett (Resigned 2 December 2021)
G Angelucci
H Gavagan (Resigned 26 May 2022)
P Bampton
A Croucher
A J Boys (Resigned 4 November 2021)
E Hatcher (Appointed 2 December 2021)
J Howard (Appointed 2 December 2021)
R Macey (Appointed 26 May 2022)

Company Secretary: A Croucher

Chief Executive Officer: J Bayliss

Registered Office: Community Base
Brighton
East Sussex
BN1 3XG

Bankers: CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent, ME19 4JQ

Independent Examiner: VMR Anderson BA(Hons) FCA DChA
Chartered Accountant
Clark Brownscombe
2 St Andrews Place
Lewes
East Sussex BN7 1UP

BRIGHTON AND HOVE LGBT SWITCHBOARD

(A Company Limited By Guarantee)

(Registered Number: 3920445)

(Registered Charity Number: 1088133)

TRUSTEES' ANNUAL REPORT

31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Incorporation

Brighton and Hove LGBT Switchboard was incorporated as a company limited by guarantee (registered number 3920445) on 7 February 2000. The governing document is the Memorandum and Articles of Association as amended by Special Resolutions dated 18 June 2001 and 6 November 2013. The company became a registered charity (registered charity number 1088133) on 21 August 2001.

Trustees

The Management Committee (Directors) may at its discretion admit to membership any lesbian, gay man, bisexual and transgender person who is a volunteer and has satisfactorily completed the volunteer training programme and/or meets such other criteria the Management Committee shall specify pursuant to Article 75.

Risk Management

The Directors have reviewed the major risks to which the charity is exposed and have implemented any necessary systems to mitigate those risks.

PUBLIC BENEFIT

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in section 17 (5) of the Charities Act 2011 to have due regard to public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the following paragraphs, specifically on the “Objectives and Activities” and “Achievements and Performance” for the year, relate in detail to the benefit that the charity provides to the public.

OBJECTIVES AND ACTIVITIES

Objectives

The objectives of the company are to relieve any mental and emotional difficulties suffered by persons who are lesbian, gay, bisexual and transgender (referred to in this documents as LGBT) or in doubt about their sexual or gender identity or by those who may be affected by, or involved with such persons, by provision of information, support and counselling services.

ABOUT BRIGHTON AND HOVE LGBT SWITCHBOARD

What We Do

Switchboard is a charity for LGBTQ people looking for a sense of community, support and information. We connect people and support them directly through specially developed services or link them to other specialist organisations.

Our current services include:

- Helpline
- Trans Survivors Helpline and Drop In
- Older LGBTQ Project
- Health & Inclusion Project
- LGBTQ Disability Project
- Rainbow Café
- Grief Encounters – LGBTQ Bereavement Support

BRIGHTON AND HOVE LGBT SWITCHBOARD

(A Company Limited By Guarantee)

(Registered Number: 3920445)

(Registered Charity Number: 1088133)

TRUSTEES ANNUAL REPORT

31 MARCH 2022

- Trans Engagement – TNB
- Trans Link
- LBGTQ Inclusion Award
- Volunteering

Set up in 1975, Switchboard has a long as trusted history with the LGBTQ community in Brighton and Hove and beyond. Next year we celebrate 45 years of supporting LGBTQ individuals and communities.

ACHIEVEMENTS AND PERFORMANCE

Chair's report

In December 2021 I accepted the role of Chair for Brighton & Hove LGBT Switchboard, stepping into the shoes of my predecessor Dawn Draper. Dawn carried out the role for many years with huge dedication and commitment, resulting in a period of growth and development which has seen the organisation thrive and evolve into one that I feel privileged to be part of. I, and on behalf of the entire Switchboard network of volunteers, staff and clients, would like to give huge thanks and appreciation for all that Dawn has given to the organisation. Dawn's time as Chair will remain as a crucial and valuable time in our history and will always be a significant part of any future planning and development.

It has been an extremely busy and exciting time for the organisation, who have seen significant increase in our support and influence as a result of the combined work of our staff and volunteers. My gratitude to all involved is difficult to express fully in this report but be assured every contribution, no matter how small, I consider to be crucial to our future sustainability and consistent delivery of high quality and much needed services that have untold impact on some of the most vulnerable members of our community. For this I offer my sincere thanks; I truly hope that you understand just how appreciated and important your work has been.

Although growth is important to the future strength and sustainability of the organisation, we are always mindful of the need to stay focused on our core values and mission. With this in mind we have spent time developing our future strategy with the involvement of all stakeholders and the guidance of external facilitators. Significant progress has been achieved. This work is ongoing but there is still some work to be done before we publish our strategy. Again, thank you to all who have and continue to give their time to ensure our strategy reflects the current and future needs of our community and, more importantly, that we maintain our service provision at the highest standard - as is deserved by all our community no matter their vulnerability or the inequalities they have experienced in mainstream generic services.

It is always hard to highlight specific work without the inference of lesser regard for those not mentioned. I categorically wish to acknowledge the importance of all we do and my belief that every individual whose life we touch through our work is of equal importance - whether it be to step in and prevent untold escalation of harm for an individual, or to provide support to someone with an unimaginable history who we can only hope to guide towards a future with new hope and the reassurance that we will always be here to empower you to live your best life.

In this spirit I am not going to list individuals or specific services but offer my congratulations and thanks for all we have achieved and for the fact that you have given me the opportunity to be part of such amazing and important work.

Simon Dowe, Chair of Trustees

BRIGHTON AND HOVE LGBT SWITCHBOARD

(A Company Limited By Guarantee)
(Registered Number: 3920445)
(Registered Charity Number: 1088133)

TRUSTEES ANNUAL REPORT **31 MARCH 2022**

CEO Report

Since our last annual report, we have continued to navigate the prolonged challenges that the Covid-19 pandemic has had on many of our service users and staff members. Our team has remained dedicated to the communities we serve and has maintained commitment and passion in its approach. Throughout this year, we have continued to grow and thrive and to stay focused in our determination to support and empower LGBTQ people to realise their own unique potential.

During this period of growth, we have paid attention to our organisational infrastructure. Our Operations and Development Manager has been integral to this and to the support this additional management position has provided to our expanding team, particularly those working in direct contact with our service users.

We have continued to realise the value and significant benefits of collaborative and partnership working and have both maintained and built on our relationships with partner organisations, funders and commissioners and with the research and academic communities. We remain a trusted source of knowledge and experience in Brighton and Hove, and increasingly beyond. This has been seen in many of our well-established projects. Our Disability and Neurodiversity, Older People's, Dementia Support, and Trans and Non-Binary Link projects have each continued to see significant monthly increases in the numbers of service users engaging with them. Each have provided blended and hybrid delivery models as standard to meet the needs of our service users.

Our Domestic Abuse Support Service opened and is now an established part of our project portfolio, supporting an increasing number of service users from across Sussex. We worked hard to ensure the design of this service was service user led and we launched an exciting awareness campaign to let both fellow professionals and community members know that we are here to support them.

We remained an intrinsic part of NHS England's Rainbow Badge partnership and look forward to seeing the future impacts that this work will continue to have at a systemic level. Our Health and Inclusion project will be building on the findings of our earlier research into the impact of Covid-19 on LGBTQ+ persons in Brighton and Hove. We are excited and looking forward to hosting a housing conference in the summer in partnership with a national housing provider and a local university.

In this period, we took on a larger office space to accommodate our growing team and have seen the considerable team-working benefits of working together in this new space. Whilst we have maintained regular online meetings throughout the year, it's wonderful for the team to be together after the challenges of working more remotely throughout the pandemic.

We recruited a Training and Inclusion Manager to build on our approach to diversifying our income streams. This role will allow us to continue to provide high quality training and to build ever-stronger relationships with local businesses, the health and social care sector and other agencies who are supportive of our values and mission.

We would like to thank everyone who has supported us this year, whether that be through kind donations, procuring our training packages, or commissioning and funding our services. Your investments allow us to continue placing the needs of the communities we serve at the very heart of our work. Also thank you to our incredibly skilled and caring volunteers, trustees and staff who give their invaluable time and energy. It's a pleasure to work alongside you and to know, with your dedication and commitment, that Switchboard is well-placed to explore, learn and respond to the needs of LGBTQ communities in the year ahead.

BRIGHTON AND HOVE LGBT SWITCHBOARD

(A Company Limited By Guarantee)

(Registered Number: 3920445)

(Registered Charity Number: 1088133)

TRUSTEES ANNUAL REPORT

31 MARCH 2022

2021-22 Our Year at a Glance:

Helpline

We have been supported by local authorities' funding to ensure our helpline reaches out beyond Brighton and Hove and into the surrounding East and West Sussex. We have interacted over 3,000 times with our callers this year and have established an online webchat facility to support them, in addition to our telephone-based support. We have engaged with our Helpline volunteers to explore other volunteering opportunities at Switchboard that they have skills and interest in.

Health and Inclusion Project (HIP)

Following the success of our research into and subsequent report on the impact of Covid-19 on LGBTQ communities in Brighton and Hove, a significant theme of insecure and unsafe housing emerged. In response to this, the HIP will be collaborating with Clarion Futures and the University of Brighton to host an LGBTQ housing conference this summer. It will be a terrific opportunity to bring together a broad range of community members and other key stakeholders to discuss the housing needs of the LGBTQ communities in the city.

Disability and Neurodiversity Project

Our social media-based membership has grown to over 400 this year, and there has been an established online fortnightly peer support group throughout this period. This has been a lifeline for many service users experiencing loneliness and isolation. The addition of a project assistant has meant that, in addition to the group meetings, some service users have also received one-to-one support. This has proved invaluable to building their confidence and to have a space to discuss more private concerns around matters such as health, housing and finance.

Older People's Project

We re-established in-person meetings throughout this year, being always mindful of Covid-related safety measures and the individual needs of our service users. Bringing people together again has reduced feelings of isolation and anxiety about socialising physically with others. Our woodland trips and community centre-based meet ups have flourished, and we have seen greater numbers attending our peer group sessions than ever before. We now look forward to the year ahead in this project as we plan a further programme of arts and cultural activities to engage our service users.

Rainbow Café/Dementia Support

Lottery funding allowed us to expand our capacity and reach outside of Brighton and Hove and into West Sussex. Peer support sessions for LGBTQ persons living with or affected by dementia have been established in Worthing and Tangmere and have been increasingly well attended. We have continued also to influence health and social care services through the delivery of specialist LGBTQ dementia training and have established close connections with various dementia action alliances, memory assessment services and dementia researchers throughout this period.

Trans and Non-Binary Link

We have had another successful year of supporting trans and non-binary (TNB) communities across Sussex. Our awareness raising activities throughout this year have resulted in a growth in service user numbers and in engagement. Our vaccine support offer for the TNB communities was well received and provided essential information about Covid-19 vaccination and supported people to attend vaccination sites, where needed.

BRIGHTON AND HOVE LGBT SWITCHBOARD

(A Company Limited By Guarantee)
(Registered Number: 3920445)
(Registered Charity Number: 1088133)

TRUSTEES ANNUAL REPORT 31 MARCH 2022

Grief Encounters

We continued our programme of ‘Grief Meets’ peer support sessions. These included events to explore grief and loss through activities, such as creative writing, self-care and crafts. We plan to build capacity over the coming year by adding a project assistant who will support in the development of a further programme of peer support events and in spreading the word further about this project to networks across the region.

Domestic Abuse Support

Our specialist LGBTQ+ domestic abuse support service launched this year after a 3-month consultation process with community members who identified as survivors of domestic-abuse. Their input ensured the foundations of this project have been service-user led and we will ensure that this ethos continues as we look forward to the year ahead. During this period, we began to receive referrals to our service both from individuals and from professionals. We will continue to work closely with appropriate agencies in the city, such as RISE, Victim Support and Survivor’s Network.

Training and Inclusion

With our new training and inclusion manager in place, we began to clear our list of clients awaiting training from us. We will continue to develop our training offers over the coming year, including specialist training in the areas of domestic abuse, dementia, ageing and health.

Jacob Bayliss
CEO

Financial Review

The financial accounts for 2021/22 reflect another positive year for the organisation. Our funding levels increased during the year by £81,098 despite the earlier part of the year being disrupted by the COVID 19 pandemic. Switchboard ended the year with a surplus of £18,127 which will be rolled forward to support the delivery of our vital services in the new year.

Switchboard would like to thank the following partners and grant-awarding bodies for their support in 2021-22.

- Brighton & Hove City Council
- Brighton & Hove CCG
- Sussex Police & Crime Commissioner
- Nat West Circle Fund
- Sussex Community Foundation
- LGBT Foundation
- Together Co
- Southdown Housing
- Impact Initiatives
- TDC
- The Tudor Trust
- East Sussex County Council
- Clarion Futures
- Post Code Society
- ScrewFix
- Henry Smith Charity
- The National Lottery Community Fund
- Enterprise Developing Fund

BRIGHTON AND HOVE LGBT SWITCHBOARD

(A Company Limited By Guarantee)

(Registered Number: 3920445)

(Registered Charity Number: 1088133)

TRUSTEES ANNUAL REPORT

31 MARCH 2022

Switchboard would also like to thank everyone who fundraised for us during the year.

Reserves Policy

Introduction

We take seriously our responsibilities for good strategic and financial planning, risk management and the employment of staff. The reserves policy is in place to ensure that these responsibilities can be met in the event of unexpected events having an adverse effect on the charity's financial position and ability to continue to operate.

Requirement for cash reserves

The trustees believe that Switchboard should hold financial reserves to ensure that the charity can continue to operate and meet the needs of users in the event of unforeseen and potentially financially damaging circumstances. It has considered the reliability and continuance of future funding, timing of cash flows and working capital requirements, cover for unplanned emergency repairs and potential liabilities relating to staff should there be closure of a particular activity.

The trustees consider therefore that it would be prudent to set aside an amount that enables it to meet known closure liabilities plus a general contingency of £5,000. This amount is currently deemed to be £30,000. This approach plus the adequacy of the levels of reserves should be kept under review on a six-monthly basis. The organisation should aim in the future to increase reserve levels to support strategic decision making and unexpected challenges.

The Policy

We aim to ensure the charity's cash reserves allow for contingency planning, inward investment and enable us to meet all our statutory liabilities, whilst not holding too high a level of reserves that means income is not being used appropriately to meet the charity's objectives. Our policy is that, as a priority, reserves must always be sufficient to cover outstanding debts and liabilities.

Additional consideration is given to the costs that would arise in the event of the charity needing to cease operations and/or the transfer of services to another organisation. The CEO and Treasurer shall update the Board on a six-monthly basis of the potential closure costs and associated liabilities, so that the adequacy of the reserve can be considered and action taken to increase/decrease as appropriate.

Management of cash reserves

To ensure proper financial management we will hold the reserves in a separate bank account and it will be clearly identified as reserves in the annual budgets. Review of reserves held and use of cash reserves will be part of annual budget planning and be an integral part of all financial, strategic and service development decisions that occur throughout the year. Reserves can only be used with the agreement of the Trust Board.

STATEMENT OF DIRECTORS' (TRUSTEES') RESPONSIBILITIES

The Trustees (who are also Directors of Brighton and Hove LGBT Switchboard for the purposes of Company law) are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

BRIGHTON AND HOVE LGBT SWITCHBOARD

(A Company Limited By Guarantee)

(Registered Number: 3920445)

(Registered Charity Number: 1088133)

TRUSTEES ANNUAL REPORT

31 MARCH 2022

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company as at the end of the year and of the surplus or deficit of the company for that period. 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;
- observe the methods and principles in the Charities SORP;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the Special Provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Statement of Recommended Practice – Accounting and Reporting by Charities.

INDEPENDENT EXAMINER

In accordance with section 72 of the Memorandum of Association the Company has dispensed with the requirement to have its accounts formally audited and has appointed VMR Anderson BA(Hons) FCA DChA of Clark Brownscombe to act as Independent Examiner.

The report of the Directors has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Signed on behalf of the board: 15 November 2022

Angela Croucher - Director / Trustee

Date:

BRIGHTON AND HOVE LGBT SWITCHBOARD

(A Company Limited By Guarantee)

(Registered Number: 3920445)

(Registered Charity Number: 1088133)

**INDEPENDENT EXAMINERS' REPORT TO THE MEMBERS OF
BRIGHTON AND HOVE LGBT SWITCHBOARD**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2022 which are set out on pages 10-20.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

VMR Anderson BA(Hons) FCA DChA
Chartered Accountant
Clark Brownscombe
2 St Andrews Place
Lewes
East Sussex BN7 1UP

Date: 18 November 2022

BRIGHTON AND HOVE LGBT SWITCHBOARD**(A Company Limited By Guarantee)****(Registered Number: 3920445)****(Registered Charity Number: 1088133)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME FROM					
Donations		3,845	-	3,845	2,765
Grants	4	10,104	249,945	260,049	206,965
Charitable activities					
- Counselling and course fees		29,210	-	29,210	3,276
Fundraising		18,185	-	18,185	17,169
Investments		<u>14</u>	<u>-</u>	<u>14</u>	<u>30</u>
TOTAL		<u>61,358</u>	<u>249,945</u>	<u>311,303</u>	<u>230,205</u>
 EXPENDITURE ON					
Raising funds	5	2,168	32	2,200	235
Charitable activities	5	<u>42,304</u>	<u>248,672</u>	<u>290,976</u>	<u>181,141</u>
TOTAL		<u>44,472</u>	<u>248,704</u>	<u>293,176</u>	<u>181,376</u>
 NET INCOME		16,886	1,241	18,127	48,829
 BALANCE BROUGHT FORWARD		<u>62,649</u>	<u>78,301</u>	<u>140,950</u>	<u>92,121</u>
 BALANCE CARRIED FORWARD		<u>79,535</u>	<u>79,542</u>	<u>159,077</u>	<u>140,950</u>

The detailed 2021 comparative statement of financial activities is reported in note 2.

The notes form part of these financial statements

BRIGHTON AND HOVE LGBT SWITCHBOARD**(A Company Limited By Guarantee)****(Registered Number: 3920445)****(Registered Charity Number: 1088133)****BALANCE SHEET
AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible fixed assets	7	1,211	933
CURRENT ASSETS			
Debtors	8	4,164	5,592
Cash at bank and in hand		<u>289,401</u>	<u>191,636</u>
		293,565	197,228
CREDITORS: amounts falling due within one year	9	<u>(135,699)</u>	<u>(57,211)</u>
NET CURRENT ASSETS		<u>157,866</u>	<u>140,017</u>
		<u>159,077</u>	<u>140,950</u>
CAPITAL AND RESERVES			
Restricted funds	13	79,542	78,301
Unrestricted funds	12	<u>79,535</u>	<u>62,649</u>
		<u>159,077</u>	<u>140,950</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- Ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the Board of Directors on 15 November 2022 and were signed on its behalf by:

Angela Croucher - Director/Trustee

The notes form part of these financial statements

BRIGHTON AND HOVE LGBT SWITCHBOARD

(A Company Limited By Guarantee)

(Registered Number: 3920445)

(Registered Charity Number: 1088133)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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), hereafter referred to as the Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Brighton and Hove LGBT Switchboard meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

There are no material uncertainties concerning the charity's ability to continue as a going concern.

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. However, there are no judgements or assumptions that have a significant risk of causing material adjustment.

1.2 Income

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Other income and income from investments is included when received.

BRIGHTON AND HOVE LGBT SWITCHBOARD

(A Company Limited By Guarantee)

(Registered Number: 3920445)

(Registered Charity Number: 1088133)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1.3 Expenditure

Resources expended are recognised in the period in which they are incurred and include attributable VAT which cannot be recovered.

In accordance with the Statement of Recommended Practice: Accounting by Charities, the resources expended have been categorised as follows:

- (i) Costs of raising funds – comprise those costs incurred in publicity and fund raising events.
- (ii) Charitable activities – comprise all expenditure directly relating to the principal activity and the associated administration costs.

1.4 Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

1.5 Pensions

Employees of the charity are entitled to join a defined contribution ‘money purchase’ scheme. The costs of the defined contribution scheme are included with the associated staff costs and are allocated to charitable activities. The charity participates on the NEST pension scheme in accordance with meeting auto enrolment responsibilities.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computers	-	33⅓% straight line
Office equipment	-	15% reducing balance

1.7 Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

1.8 Designated funds

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

1.9 Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

1.10 Financial instruments

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 transaction value and subsequently measured at their settlement value.

BRIGHTON AND HOVE LGBT SWITCHBOARD**(A Company Limited By Guarantee)****(Registered Number: 3920445)****(Registered Charity Number: 1088133)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022****2. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
INCOME FROM			
Donations	2,765	-	2,765
Grants	12,095	194,870	206,965
Charitable activities			
- Counselling and course fees	3,276	-	3,276
Fundraising	17,027	142	17,169
Investments	<u>30</u>	<u>-</u>	<u>30</u>
TOTAL	<u>35,193</u>	<u>195,012</u>	<u>230,205</u>
EXPENDITURE ON			
Raising funds	235	-	235
Charitable activities	<u>18,206</u>	<u>162,935</u>	<u>181,141</u>
TOTAL	<u>18,441</u>	<u>162,935</u>	<u>181,376</u>
NET MOVEMENT IN FUNDS	16,752	32,077	48,829
BALANCE BROUGHT FORWARD	<u>45,897</u>	<u>46,224</u>	<u>92,121</u>
BALANCE CARRIED FORWARD	<u>62,649</u>	<u>78,301</u>	<u>140,950</u>

3. NET INCOME

The net income is stated after charging:	2022	2021
	£	£
Depreciation of tangible fixed assets	598	730
Independent Examiners' fee	<u>2,208</u>	<u>2,148</u>

During the year, no director/trustee received any emoluments or reimbursement for services (2021: £Nil). The key management personnel of the company comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel were £45,196 (2021: £45,196).

	2022	2021
	£	£
Details of staff costs are as follows:		
Salaries	210,418	122,578
Social Security Costs	10,144	3,246
Pension Costs	2,827	1,484
Furlough claim	<u>-</u>	<u>(1,566)</u>
	<u>223,389</u>	<u>125,742</u>
Average number of employees	<u>12</u>	<u>8</u>

No employee received remuneration in excess of £60,000 (2021: None).

BRIGHTON AND HOVE LGBT SWITCHBOARD**(A Company Limited By Guarantee)****(Registered Number: 3920445)****(Registered Charity Number: 1088133)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

4. GRANTS RECEIVED	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Brighton & Hove City Council				
- Old Peoples Project	-	20,000	20,000	20,000
- HIP	-	22,000	22,000	22,000
- Emergency Funding	-	4,484	4,484	4,866
- Grief Meets	-	6,370	6,370	-
NHS Rainbow Badge	-	14,291	14,291	-
Enterprise Developments	5,769	-	5,769	-
Rainbow Fund - Dementia Café	-	-	-	11,133
Sussex Police	-	31,137	31,137	-
Tudor Trust	-	26,507	26,507	25,054
Sussex Community Foundation	-	10,000	10,000	-
Comic Relief	-	20,525	20,525	-
Impetus – Trans Links	-	-	-	22,266
Safe Loves	-	2,500	2,500	-
ESCC – HIP	2,375	-	2,375	-
Rainbow Fund	-	-	-	10,028
LGBT Consortium	-	9,000	9,000	16,000
Community Roots	-	5,973	5,973	5,973
Sussex Community Fund	-	-	-	2,889
Inclusion Award	-	5,000	5,000	5,000
Henry Smith	-	5,000	5,000	-
Sussex Community Grief Meets	-	5,000	5,000	-
Survivors Network	-	2,250	2,250	11,750
Chalk Cliff	-	-	-	-
Safer East Sussex	-	5,000	5,000	-
Giff Gaff	-	-	-	1,700
Good Things Foundation	1,960	-	1,960	3,395
National Lottery	-	26,344	26,344	29,707
Caf Bank	-	-	-	5,000
Together Co	-	28,564	28,564	2,288
Sussex Community Covid-19	-	-	-	4,866
Grief Meets Lottery	-	-	-	3,050
	<u>10,104</u>	<u>249,945</u>	<u>260,049</u>	<u>206,965</u>

BRIGHTON AND HOVE LGBT SWITCHBOARD**(A Company Limited By Guarantee)****(Registered Number: 3920445)****(Registered Charity Number: 1088133)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022****5. EXPENDITURE**

	Unrestricted	Restricted	Total	Total
	£	£	2022	2021
			£	£
Cost of raising funds				
Fundraising events	<u>2,168</u>	<u>32</u>	<u>2,200</u>	<u>235</u>
Charitable Activities:				
Helpline - Direct costs	-	1,600	1,600	1,581
Volunteer other expenses	-	736	736	326
Community engagement costs	992	13,681	14,673	13,802
Office overheads	4,280	28,291	32,571	12,847
Staff training and governance	1,877	4,579	6,456	451
AGM costs	19	-	19	-
Staff costs (net of Employer's allowance)	32,181	195,051	227,232	125,742
Freelance	-	1,065	1,065	13,900
Recruitment expenses	-	1,628	1,628	1,768
Independent Examination fee	2,208	-	2,208	2,148
Payroll costs	509	1,285	1,794	2,154
Consultancy fees	156	160	316	4,905
Other professional fees	-	-	-	726
Bank charges	80	-	80	61
Depreciation – Furniture, fittings and office	2	-	2	134
Depreciation – Computer equipment	<u>-</u>	<u>596</u>	<u>596</u>	<u>596</u>
	<u>42,304</u>	<u>248,672</u>	<u>290,976</u>	<u>181,141</u>

6. TAXATION

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

BRIGHTON AND HOVE LGBT SWITCHBOARD

(A Company Limited By Guarantee)

(Registered Number: 3920445)

(Registered Charity Number: 1088133)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022****7. TANGIBLE FIXED ASSETS**

	Furniture, Fittings and Equipment £	Computer Equipment £	Total £
Cost			
At 1 April 2021	1,972	4,525	6,497
Additions	-	876	876
Disposals	-	-	-
At 31 March 2022	<u>1,972</u>	<u>5,401</u>	<u>7,373</u>
Depreciation			
At 1 April 2021	1,970	3,594	5,564
Charge for the year	2	596	598
On Disposals	-	-	-
At 31 March 2022	<u>1,972</u>	<u>4,190</u>	<u>6,162</u>
Net book value			
At 31 March 2022	<u>-</u>	<u>1,211</u>	<u>1,211</u>
At 31 March 2021	<u>2</u>	<u>931</u>	<u>933</u>

8. DEBTORS

	2022 £	2021 £
Debtors and prepayments	<u>4,164</u>	<u>5,592</u>

9. CREDITORS: Amounts falling due within one year

	2022 £	2021 £
Other creditors and accruals	11,648	8,071
Deferred income	<u>124,051</u>	<u>49,140</u>
	<u>135,699</u>	<u>57,211</u>

10. STATUTORY INFORMATION

The Company is a private company, limited by guarantee. Members have a liability not exceeding £1 each in the event of a winding up. The company is registered in England and Wales and the registered number and registered office address can be found on the Legal and Administrative information page.

BRIGHTON AND HOVE LGBT SWITCHBOARD

(A Company Limited By Guarantee)

(Registered Number: 3920445)

(Registered Charity Number: 1088133)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022****11. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Tangible Fixed Assets £	Net Current Assets £	Total 2022 £	Total 2021 £
Restricted	-	79,542	79,542	78,301
Unrestricted	<u>1,211</u>	<u>78,324</u>	<u>79,535</u>	<u>62,649</u>
	<u>1,211</u>	<u>157,866</u>	<u>159,077</u>	<u>140,950</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS (PRIOR YEAR)

	Tangible Fixed Assets £	Net Current Assets £	Total 2021 £	Total 2020 £
Restricted	-	78,301	78,301	46,224
Unrestricted	<u>933</u>	<u>61,716</u>	<u>62,649</u>	<u>45,897</u>
	<u>933</u>	<u>140,017</u>	<u>140,950</u>	<u>92,121</u>

12. UNRESTRICTED FUNDS

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance 31 March 2022 £
General Reserves	<u>62,649</u>	<u>61,358</u>	<u>(44,472)</u>	<u>79,535</u>

UNRESTRICTED FUNDS (PRIOR YEAR)

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance 31 March 2021 £
Unrestricted Funds				
General Reserves	<u>45,897</u>	<u>35,193</u>	<u>(18,441)</u>	<u>62,649</u>

BRIGHTON AND HOVE LGBT SWITCHBOARD**(A Company Limited By Guarantee)****(Registered Number: 3920445)****(Registered Charity Number: 1088133)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022****13. RESTRICTED FUNDS**

	Balance at 1 April 2021	Income	Expenditure	Balance 31 March 2022
	£	£	£	£
B&HCC Older Peoples Project	3,105	20,000	(19,238)	3,867
B&HCCG	5,000	5,000	(10,000)	-
Tudor Trust – Disability Project	5,560	26,507	(23,548)	8,519
Henry Smith	-	5,000	(859)	4,141
NHS Rainbow Badge	-	14,291	(14,291)	-
National Lottery	-	26,344	(16,961)	9,383
Survivors Network	2,949	2,250	(5,199)	-
B&HCC Vaccine Buddy	-	4,484	(4,484)	-
B&HCC Grief Meets	-	6,370	(1,059)	5,311
Community Roots	-	5,973	(4,662)	1,311
Sussex Community Fund	1,535	5,000	(3,354)	3,181
Sussex Police	-	31,137	(31,137)	-
Sussex Community Foundation	-	10,000	(2,830)	7,170
Comic Relief	-	20,525	(20,525)	-
Scope	582	-	(169)	413
Safe Loves	-	2,500	(364)	2,136
Impetus – Trans Link	9,074	23,988	(16,845)	16,217
Lottery – Covid-19	1,620	-	(1,620)	-
Lottery – Covid-19 Rainbow Café	4,494	-	(4,494)	-
Lottery – Covid-19 Grief	3,050	-	(3,050)	-
Lottery – Lived Experience	27,313	-	(22,928)	4,385
Safer East Sussex	-	5,000	-	5,000
Helpline Partnership	11,226	9,000	(20,226)	-
HIP – Third Sector Comm	2,793	22,000	(20,828)	3,965
Together Co	-	4,576	(33)	4,543
	<u>78,301</u>	<u>249,945</u>	<u>(248,704)</u>	<u>79,542</u>

BRIGHTON AND HOVE LGBT SWITCHBOARD

(A Company Limited By Guarantee)

(Registered Number: 3920445)

(Registered Charity Number: 1088133)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022****RESTRICTED FUNDS (PRIOR YEAR)**

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance 31 March 2021 £
B&HCC				
Older Peoples Project	3,155	20,000	(20,050)	3,105
B&HCCG	-	5,000	-	5,000
Emergency Funding Covid-19	-	4,866	(4,866)	-
Tudor Trust – Disability Project	1,913	23,054	(19,407)	5,560
Rainbow Fund – Dementia Café	2,733	5,843	(8,576)	-
Rainbow Fund	1,637	-	(1,637)	-
Grief Encounters	1,291	2,397	(3,688)	-
Survivors Network	-	6,750	(3,801)	2,949
LGBT Consortium	2,933	-	(2,933)	-
Community Roots	2,812	5,973	(8,785)	-
Sussex Community Fund	1,727	2,889	(3,081)	1,535
Covid-19	-	4,866	(4,866)	-
Lloyds Bank Foundation	10,343	-	(10,343)	-
Working Smarter	5,458	-	(5,458)	-
Scope	473	141	(32)	582
Pebbles Trust	711	-	(711)	-
Impetus – Trans Link	11,038	22,266	(24,230)	9,074
Lottery – Covid-19	-	1,650	(30)	1,620
Lottery – Covid-19 Rainbow Café	-	5,290	(796)	4,494
Lottery – Covid-19 Grief	-	3,050	-	3,050
Lottery – Lived Experience	-	28,057	(744)	27,313
Caf Bank Covid-19 Recovery	-	5,000	(5,000)	-
Helpline Partnership	-	16,000	(4,774)	11,226
HIP – Third Sector Comm	-	22,000	(19,207)	2,793
LGBTQ Befriending TC	-	9,920	(9,920)	-
	<u>46,224</u>	<u>195,012</u>	<u>(162,935)</u>	<u>78,301</u>

14. OPERATING LEASE COMMITMENTS

At 31 March 2022, the charity had total commitments under non-cancellable operating leases over the remaining life of those leases of £7,065 (2021: £7,065).