

BRIGHTON AND HOVE LGBT SWITCHBOARD

**TRUSTEES ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2023**

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

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

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TRUSTEES' ANNUAL REPORT 31 MARCH 2023

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 2023.

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):	K A Brown S Dowe G Angelucci H Gavagan (Resigned 26 May 2022) P Bampton A Croucher (Resigned 6 February 2023) E Hatcher J Howard R Macey (Appointed 26 May 2022 Resigned 17 October 2022) A Brett (Appointed 28 March 2022)
Company Secretary:	S Dowe
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

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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

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TRUSTEES' ANNUAL REPORT 31 MARCH 2023

- 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

It is a pleasure to present this year's annual report – a year that has not been without its share of challenges, many of which are shared by the wider VCSE sector – nevertheless this has been a year of growth, impact and success for Switchboard. The Covid-19 pandemic and widespread anti-LGBT rhetoric continues to have a huge impact on the community Switchboard serves, as well as the organisation itself. The team and the organisation have moved from emergency delivery and listened hard to the needs of our service users in order to co-design a hybrid model that has expanded the possibilities of support for people across Sussex.

We have begun delivering on an exciting and ambitious new strategy with our characteristic passion and continue to be guided by our commitment to making Sussex the best place in the UK for LGBTQ+ people to live. Our newly refreshed values, agreed through consultation with both internal and external stakeholders: **person centred, responsive, tenacious** run through the very core of all we say and do. We hope you see them reflected in all our work, from frontline services through to strategic input.

From Eastbourne to Bognor Regis, the Switchboard team have been instrumental in changing LGBTQ+ lives and me and the trustees would like to recognise just how much hard work and commitment has gone into holding the growing number of people who need us in an increasingly hostile environment. This work requires incredible skill, resilience, and creativity. We are lucky that our team possess all these attributes and more. With a change of leadership on the horizon, it will be important to draw on all the skills and passion of the wider switchboard community, made up of staff, volunteers, supporters and clients who will help smooth the transition of our organisation into the next phase of our journey.

Under the leadership of our current CEO, Switchboard's annual turnover has doubled leading to significant broadening of our service offer across an ever-increasing geographical area. Though sad to see our current CEO depart to pastures new, we look forward to welcoming a new CEO who will bring with them new ideas and expertise to enrich our 'award winning' organisation.

Like many charities Switchboard is feeling the impact of the cost of living crisis and the subsequent shift in the funding landscape. Alongside building our financial sustainability through core investment and a move to diversifying our income streams, we continue to receive much needed support from commissioners and grant giving bodies, without whom we could not be able to provide the award-winning services we are all so proud of.

We would like to thank Brighton & Hove City Council, The Police & Crime Commissioner, The National Lottery, NHS Sussex, Lloyds Bank Foundation, The Rainbow Fund, Sussex Partnership Foundation Trust, The Roddick Foundation, and East Sussex County Council, to name but a few. We would also like to extend a special thanks to our wonderful partners in the community, including our peers in the LGBTQ sector and organisations such as Together Co, Trust for Developing Communities, Impact Initiatives, and Justlife. I would also like to thank the many local businesses and donors who have connected with us to give support throughout the year.

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TRUSTEES' ANNUAL REPORT

31 MARCH 2023

We have entered the new financial year with a great deal of optimism, innovation, and a commitment to serve our fabulously diverse and inspiring community of across Sussex.

Simon Dowe, Chair of the Board of Trustees

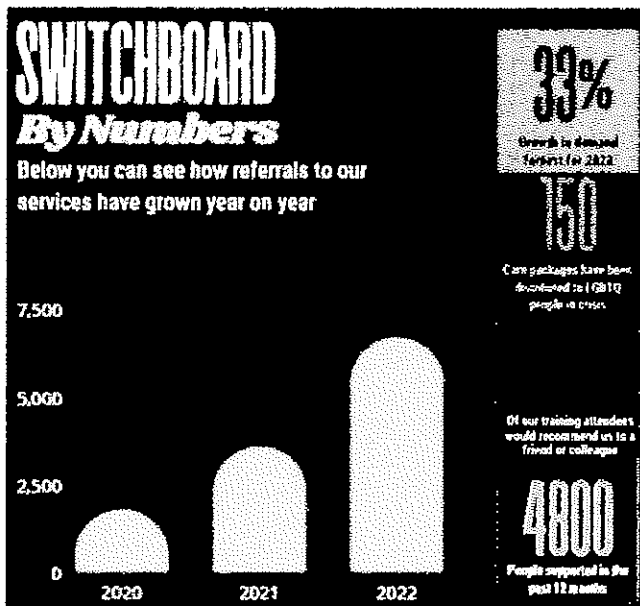
CEO Report

Since our last annual report, lots has changed at Switchboard. Our new strategy has seen us begin removing the silos created by our individual projects and adopt a joined up approach that enables us to support people more flexibly and holistically. We've delivered a range of collaborative projects and events such as our pilot LGBT Emergency Housing Shelter, January Joy and Rainbow Neighbours. We're also incredibly proud to have won a clutch of prestigious awards for our work from the Royal Society for Public Health, Alzheimer's Europe, GSK and The Kings Fund.

You can read our exciting new strategy at the link below, and find out more about our plans leading up to our 50th anniversary: <https://tinyurl.com/lgbtswitchboard>. We've welcomed new staff and new roles to Switchboard – fleshing out the first phase of our plan for growth and structural resilience.

Since 2019, the demand for Switchboard's services have grown significantly. Switchboard has had to grow too, and in doing so it is more important than ever that we stay focused on providing the best possible support and information we can.

This year alone, 88% of our Domestic Abuse clients showed a marked improvement in social support and quality of life after engaging with our service, we trained over 1300 professionals, we engaged with over 1000 LGBTQ+ people in our research and consultations, and our volunteer team has grown to over 50 strong.



BRIGHTON AND HOVE LGBT SWITCHBOARD

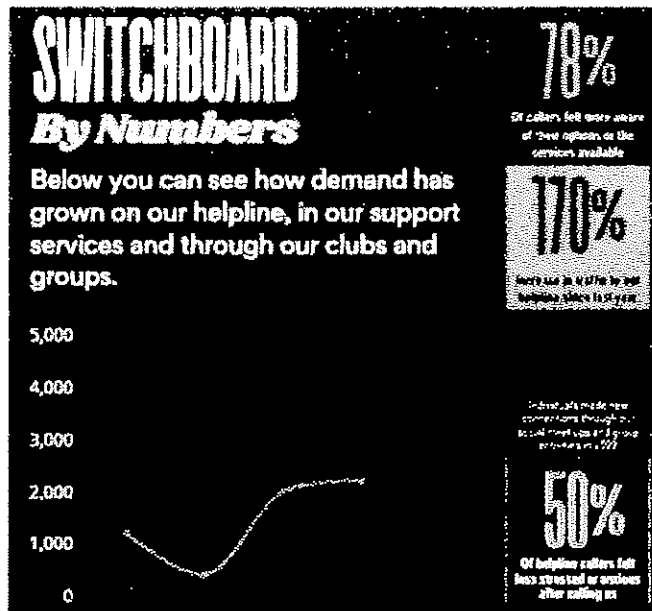
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TRUSTEES' ANNUAL REPORT

31 MARCH 2023



I would first and foremost like to thank the Switchboard staff and volunteers who have worked tirelessly this year – you make magic that cannot be counted or quantified but is the very reason we have the impact we do.

I would also like to echo Simon's thanks to the supporters who believe so much in our mission, that they become part of making it a reality through the vital grants and donations we receive.

Lastly, I would like to thank the LGBTQ communities of Sussex. Working with and for you is a privilege and a joy. You make our worlds richer with your presence.

Jacob Bayliss, CEO

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TRUSTEES' ANNUAL REPORT 31 MARCH 2023

Financial Review

The financial accounts for 2022/23 reflect another positive year for the organisation. Our funding has increased from the prior year by £156,118, particularly driven by an increase in grant income which remains our largest source of funding.

Switchboard has used its generated income of £467,421 for the year in full, along with £42,277 from brought forward funds [due to a Board decision to re-baseline salaries mid-year] in response to cost of living pressures for staff and the engagement of an external HR Consultancy to support the Charity.

We end the year carrying forward net funds of £116,800, including reserves of £40,000.

Switchboard would like to thank the following partners and grant-awarding bodies for their support in 2022-23.

- Alzheimer's Society
- Brighton & Hove City Council
- Equally Ours Enterprise Development Fund
- East Sussex County Council
- GSK (Glaxo SmithKline)
- Lloyds Banking Foundation
- Roddick Foundation
- The National Lottery
- NHS England
- NHS Sussex
- Sussex Community Foundation
- Sussex Partnership Foundation Trust
- Sussex Police & Crime Commissioner
- UKHSA

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. In calculating its reserves figure, Switchboard 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.

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The trustees consider that it would be prudent to set aside an amount that enables Switchboard to meet known closure liabilities. This amount is currently deemed to be £40,000 (FY 21/22: £30,000). This approach plus the adequacy of the levels of reserves should be kept under review on a six-monthly basis. The trustees recommend that Switchboard 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 being too high to prevent income from 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).

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.

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**TRUSTEES' ANNUAL REPORT
31 MARCH 2023**

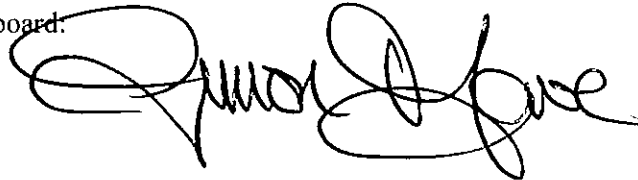
This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the Special Provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Statement of Recommended Practice – Accounting and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

A handwritten signature in black ink, appearing to read 'Simon Dowe', written over a horizontal line.

Simon Dowe- Director / Trustee

Date:

A handwritten date in black ink, written as '10th Mar 2023'.

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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 2023 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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:

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 2023
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME FROM					
Donations		5,750	-	5,750	3,845
Grants	4	31,480	397,653	429,133	260,049
Charitable activities					
- Counselling and course fees		23,086	-	23,086	29,210
Fundraising		8,786	-	8,786	18,185
Investments		<u>666</u>	<u>-</u>	<u>666</u>	<u>14</u>
TOTAL		<u>69,768</u>	<u>397,653</u>	<u>467,421</u>	<u>311,303</u>
EXPENDITURE ON					
Raising funds	5	269	467	736	2,200
Charitable activities	5	<u>71,539</u>	<u>437,423</u>	<u>508,962</u>	<u>290,976</u>
TOTAL		<u>71,808</u>	<u>437,890</u>	<u>509,698</u>	<u>293,176</u>
NET (EXPENDITURE)/INCOME		(2,040)	(40,237)	(42,277)	18,127
BALANCE BROUGHT FORWARD		<u>79,535</u>	<u>79,542</u>	<u>159,077</u>	<u>140,950</u>
BALANCE CARRIED FORWARD		<u>77,495</u>	<u>39,305</u>	<u>116,800</u>	<u>159,077</u>

The detailed 2022 comparative statement of financial activities is reported in note 2.

The notes form part of these financial statements

BRIGHTON AND HOVE LGBT SWITCHBOARD

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**BALANCE SHEET
AS AT 31 MARCH 2023**

	Note	2023 £	2023 £	2022 £
FIXED ASSETS				
Tangible fixed assets	7		1,808	1,211
CURRENT ASSETS				
Debtors	8	28,612		4,164
Cash at bank and in hand		<u>241,317</u>		<u>289,401</u>
		269,929		293,565
CREDITORS: amounts falling due within one year	9	<u>(154,937)</u>		<u>(135,699)</u>
NET CURRENT ASSETS			<u>114,992</u>	<u>157,866</u>
			<u>116,800</u>	<u>159,077</u>
CAPITAL AND RESERVES				
Restricted funds	13		39,305	79,542
Unrestricted funds	12		<u>77,495</u>	<u>79,535</u>
			<u>116,800</u>	<u>159,077</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) Ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 its behalf by:

and were signed on

Simon Dowe - Director/Trustee

The notes form part of these financial statements

BRIGHTON AND HOVE LGBT SWITCHBOARD

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023****2. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
INCOME FROM			
Donations	3,845	-	3,845
Grants	10,104	249,945	260,049
Charitable activities			
- Counselling and course fees	29,210	-	29,210
Fundraising	18,185	-	18,185
Investments	<u>14</u>	<u>-</u>	<u>14</u>
TOTAL	<u>61,358</u>	<u>249,945</u>	<u>311,303</u>
EXPENDITURE ON			
Raising funds	2,168	32	2,200
Charitable activities	<u>42,304</u>	<u>248,672</u>	<u>290,976</u>
TOTAL	<u>44,472</u>	<u>248,704</u>	<u>293,176</u>
NET MOVEMENT IN FUNDS	16,886	1,241	18,127
BALANCE BROUGHT FORWARD	<u>62,649</u>	<u>78,301</u>	<u>140,950</u>
BALANCE CARRIED FORWARD	<u>79,535</u>	<u>79,542</u>	<u>159,077</u>

3. NET INCOME

The net income is stated after charging:	2023	2022
	£	£
Depreciation of tangible fixed assets	553	598
Independent Examiners' fee	<u>2,274</u>	<u>2,208</u>

During the year, no director/trustee received any emoluments or reimbursement for services (2022: £Nil). The key management personnel of the company comprise the trustees and the Chief Executive Officer and the Operations Manager. The total employee benefits of the key management personnel were £92,104 (2022: £45,196). The number of staff to whom retirement benefits are accruing under a defined contribution scheme is 10 (2022: 9).

	2023	2022
Details of staff costs are as follows:	£	£
Salaries	329,539	210,418
Social Security Costs	27,477	10,144
Pension Costs	<u>5,833</u>	<u>2,827</u>
	<u>362,849</u>	<u>223,389</u>
Average number of employees	<u>15</u>	<u>12</u>

No employee received remuneration in excess of £60,000 (2022: None).

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

4. GRANTS RECEIVED	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Brighton & Hove City Council				
- Old Peoples Project	-	20,000	20,000	20,000
- HIP	-	22,000	22,000	22,000
- Emergency Funding	-	-	-	4,484
- Grief Meets	-	6,370	6,370	6,370
- Cost of living support	-	10,000	10,000	-
NHS Rainbow Badge	-	35,882	35,882	14,291
Enterprise Developments	-	24,231	24,231	5,769
Lloyds Bank	8,708	-	8,708	-
Sussex Police	-	71,513	71,513	31,137
Tudor Trust	-	18,094	18,094	26,507
Sussex Community Foundation	-	-	-	10,000
Comic Relief	-	-	-	20,525
Postcode Lottery	20,833	-	20,833	-
Safe Loves	-	5,000	5,000	2,500
ESCC – HIP	-	-	-	2,375
Screwfix	-	3,000	3,000	-
LGBT Consortium	-	4,641	4,641	9,000
Community Roots	-	8,850	8,850	5,973
Sussex Community Fund	-	-	-	-
Inclusion Award	1,939	10,000	11,939	5,000
Henry Smith	-	15,000	15,000	5,000
Sussex Community Grief Meets	-	-	-	5,000
Survivors Network	-	-	-	2,250
Night Shelter	-	32,264	32,264	-
Safer East Sussex	-	-	-	5,000
Clarion Futures	-	5,000	5,000	-
Good Things Foundation	-	-	-	1,960
National Lottery	-	54,401	54,401	26,344
ESCC Mental Health Provision	-	3,500	3,500	-
Together Co	-	24,059	24,059	28,564
MOJ OSPC	-	15,175	15,175	-
UK Health Sexual Outreach	-	7,293	7,293	-
Emergency Care Packages	-	1,380	1,380	-
	<u>31,480</u>	<u>397,653</u>	<u>429,133</u>	<u>260,049</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 2023****5. EXPENDITURE**

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Cost of raising funds				
Fundraising events	<u>269</u>	<u>467</u>	<u>736</u>	<u>2,200</u>
Charitable Activities:				
Helpline - Direct costs	-	370	370	1,600
Volunteer other expenses	-	2,750	2,750	736
Community engagement costs	2,551	47,493	50,044	14,673
Office overheads	6,683	24,659	31,342	32,571
Staff training and governance	3,803	6,973	10,776	6,456
AGM costs	-	-	-	19
Staff costs (net of Employer's allowance)	55,127	307,721	362,848	227,232
Freelance	-	348	348	1,065
Recruitment expenses	-	384	384	1,628
Independent Examination fee	-	2,274	2,274	2,208
Payroll costs	396	1,320	1,716	1,794
Consultancy fees	2,367	43,126	45,493	316
Bank charges	59	5	64	80
Depreciation – Furniture, fittings and office	-	-	-	2
Depreciation – Computer equipment	<u>553</u>	<u>-</u>	<u>553</u>	<u>596</u>
	<u>71,539</u>	<u>437,423</u>	<u>508,962</u>	<u>290,976</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 2023**

7. TANGIBLE FIXED ASSETS

	Furniture, Fittings and Equipment £	Computer Equipment £	Total £
Cost			
At 1 April 2022	1,972	5,401	7,373
Additions	-	1,150	1,150
Disposals	—	—	—
At 31 March 2023	<u>1,972</u>	<u>6,551</u>	<u>8,523</u>
Depreciation			
At 1 April 2022	1,972	4,190	6,162
Charge for the year	-	553	553
On Disposals	—	—	—
At 31 March 2023	<u>1,972</u>	<u>4,743</u>	<u>6,715</u>
Net book value			
At 31 March 2023	<u>—</u>	<u>1,808</u>	<u>1,808</u>
At 31 March 2022	<u>—</u>	<u>1,211</u>	<u>1,211</u>

8. DEBTORS

	2023 £	2022 £
Debtors and prepayments	<u>28,612</u>	<u>4,164</u>

9. CREDITORS: Amounts falling due within one year

	2023 £	2022 £
Other creditors and accruals	27,279	11,648
Deferred income	<u>127,658</u>	<u>124,051</u>
	<u>154,937</u>	<u>135,699</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 2023****11. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Tangible Fixed Assets £	Net Current Assets £	Total 2023 £	Total 2022 £
Restricted	-	39,305	39,305	79,542
Unrestricted	<u>1,808</u>	<u>75,687</u>	<u>77,495</u>	<u>79,535</u>
	<u>1,808</u>	<u>114,992</u>	<u>116,800</u>	<u>159,077</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS (PRIOR YEAR)

	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>

12. UNRESTRICTED FUNDS

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance 31 March 2023 £
General Reserves	<u>79,535</u>	<u>69,768</u>	<u>(71,808)</u>	<u>77,495</u>

UNRESTRICTED FUNDS (PRIOR YEAR)

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance 31 March 2022 £
Unrestricted Funds				
General Reserves	<u>62,649</u>	<u>61,358</u>	<u>(44,472)</u>	<u>79,535</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 2023****13. RESTRICTED FUNDS**

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance 31 March 2023 £
B&HCC Older Peoples Project	3,867	20,000	(21,371)	2,496
BHCC Cost of living support	-	10,000	(9,650)	350
Tudor Trust – Disability Project	8,519	18,094	(26,613)	-
Henry Smith	4,141	15,000	(19,141)	-
NHS Inclusion	-	10,000	(5,000)	5,000
NHS Rainbow Badge	-	35,882	(35,882)	-
National Lottery	9,383	26,344	(32,027)	3,700
Screwfix	-	3,000	(3,000)	-
ESCC Mental Health provision	-	3,500	(532)	2,968
B&HCC Grief Meets	5,311	6,370	(8,352)	3,329
Community Roots	1,311	8,850	(10,161)	-
Sussex Community Fund	3,181	-	(3,181)	-
Enterprise Developments	-	24,231	(24,231)	-
Ministry of Justice	-	15,175	(15,175)	-
Sussex Police	-	71,513	(66,359)	5,154
Sussex Community Foundation	7,170	-	(7,170)	-
Scope	413	-	(413)	-
Safe Loves	2,136	5,000	(5,638)	1,498
Impetus – Trans Link	16,217	19,483	(35,205)	495
LGBT Foundation	-	4,641	(1,570)	3,071
Clarion Futures	-	5,000	(5,000)	-
Night Shelter	-	32,264	(32,264)	-
Emergency Care Packages	-	1,380	(748)	632
Lottery – Lived Experience	4,385	28,057	(32,442)	-
Safer East Sussex	5,000	-	(5,000)	-
UK Health Sexual Outreach	-	7,293	-	7,293
HIP – Third Sector Comm	3,965	22,000	(25,965)	-
Together Co	<u>4,543</u>	<u>4,576</u>	<u>(5,800)</u>	<u>3,319</u>
	<u>79,542</u>	<u>397,653</u>	<u>(437,890)</u>	<u>39,305</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 2023****RESTRICTED FUNDS (PRIOR YEAR)**

	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>

14. OPERATING LEASE COMMITMENTS

At 31 March 2023, the charity had total commitments under non-cancellable operating leases over the remaining life of those leases of £7,065 (2022: £7,065).

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 2023****RESTRICTED FUNDS (PRIOR YEAR)**

	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>

14. OPERATING LEASE COMMITMENTS

At 31 March 2023, the charity had total commitments under non-cancellable operating leases over the remaining life of those leases of £7,065 (2022: £7,065).

15. CONTINGENT LIABILITY

Legal advice obtained during the preparation of these financial statements indicated a possible future liability as a result of a legal claim against the charity. No estimation of the possible amount of liability can reasonably be made and accordingly no provision has been made in the financial statements.