

BRIGHTON AND HOVE LGBT SWITCHBOARD

**TRUSTEES ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2024**

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

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

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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 2024.

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):	G Angelucci P Bampton (resigned 29 November 2023) A Brett K Brown (resigned 29 November 2023) L Cryan (appointed 29 November 2023) S Dowe (resigned 31 July 2024) C Fiander (appointed 29 November 2023) E Hatcher (resigned 29 November 2023) J Howard T Spearman- Black D Van de Velde (appointed 29 November 2023, resigned 12 December 2024) J Wells
Company Secretary:	A Brett
Chief Executive Officer:	S Price
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.

The charity is run by the trustees, the majority of whom are from LGBTQ+ communities. Trustees delegate the day to day running to the Chief Executive Officer, who leads a skilled and committed team to deliver the services.

The trustees contribute their broad knowledge of wider issues experienced by LGBTQ+ communities and their relevant professional experience and skills. This includes Governance, HR, Finance, Communications, Fundraising, Safeguarding, Strategic and operational VCSE and Civil Society management and leadership.

New trustees are selected for their experience and expertise. They participate in an induction with the Chief Executive and the Chair. Trustees are provided with a written induction pack, including copies of the organisation's key policy documents. They are also encouraged to attend relevant training to support their role as a trustee.

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, transgender, queer or questioning their sexual or gender identity (referred to in this document as LGBTQ+), 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

Vision, Mission, Values

Our Vision

Is an inclusive and diverse society where all LGBTQ+ people can realise their full potential.

Our Mission

To understand and respond to the needs of LGBTQ+ communities across Sussex by listening, connecting & supporting.

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Our values

We are TENACIOUS: We boldly challenge inequality and injustice, spearheading change for the community we serve.

We are RESPONSIVE: We involve the community we serve in all we do, putting LGBT voices at the heart of our decisions.

We are PERSON-CENTRED: We listen to our service users, ensuring they feel heard & supported, providing safer and more responsive services.

What We Do

At Switchboard, we are committed to providing high-quality, independent, and professional support for LGBTQ+ individuals and communities, particularly those facing multiple forms of marginalisation.

Switchboard is a 'By and For' organisation which means 100% of our client facing staff and volunteers, and over 80% of our leadership team and trustees are from LGBTQ+ communities. This ensures 100% of Switchboard's service provision is delivered through peer support and navigation.

Our services are designed to address the unique challenges faced by people within the LGBTQ+ community, including those living with a range of health and wellbeing concerns and /or who have intersecting identities.

All our services are underpinned by community voices and the mission to reduce the health and social care inequalities faced by LGBTQ+ communities.

Our holistic approach combines lived experience with professional knowledge, to ensure the mental health needs of LGBTQ+ individuals are met with sensitivity and expertise, while also advocating for their rights, safety, and wellbeing in all areas of life.

The two strands to our approach ensure the people we support feel safe, valued, and heard. These are;

Direct peer support and navigation, advice, information and guidance

Community engagement to help individuals and communities influence national policy, and help shape local services, and navigate systemic challenges in healthcare, social care, legal systems, and community settings.

Switchboard services include:

Helpline (phone, text and online): Supported by the Helpline Manager, callers receive direct support, advice, information and guidance via from dedicated volunteers. Trained specifically in safeguarding and suicide first aid interventions, the Helpline team play an important role in supporting health and wellbeing across LGBTQ+ communities. Internal referral pathways and signposting ensure this is the main entry point into appropriate specialist Switchboard services for self-referrals. This is a pan-Sussex service.

Domestic Abuse Service: Our specialist team of Independent Domestic Abuse Advisors (IDVAs), Domestic Abuse Housing caseworker and TNBI Social Prescriber provide a lifeline for LGBTQ+ people affected by domestic abuse, allowing them to speak up and navigate their way to safety and empowerment, often for the first time. This includes one to one and group work, including a unique accredited LGBTQ+ domestic abuse recovery programme. This is a pan-Sussex service.

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Trans, Non-Binary, Intersex (TNBI) Social Prescribing Plus Service: This specialist service supports over TNBI people to navigate statutory systems (health, housing, social, legal) and the VSCE services they need to support their health and wellbeing. This support includes specialist TNBI domestic abuse support and the development of a new domestic abuse group recovery programme. (This is a Brighton & Hove service)

BOLD (Bereavement, Older People, Dementia, Carers, Rainbow Neighbours): Older LGBTQ+ individuals often face higher levels of isolation, mental health challenges, and financial hardship. Through peer support drop-in group, trips, events and befriending, this project reduces isolation and promotes social connections for a generation of older LGBTQ+ people with unique lived experience. This includes those with dementia and their carers, and people who have been bereaved. (This is a Brighton & Hove service)

Migrants, Refugees, and Asylum Seekers: In partnership with Conversations Over Borders, we offer specialised support for LGBTQ+ people fleeing violence and persecution, and facing the trauma of displacement, language barriers, and cultural challenges, to help them feel safe, seen, and valued. (This is a Brighton & Hove service)

Community Engagement: Switchboard is part of several strategic and research partnerships to ensure LGBTQ+ voices are heard by and help inform national policy and shape local services.

LGBTQ+ Inclusion Awards and Training: We provide general and sector specific LGBTQ+ awareness training and resources for health and social care professionals, and the commercial sectors across Sussex. This includes Switchboard's *LGBTQ+ Inclusive Care Award* which offers sector specific accreditation (e.g. Primary Care Networks, Residential Care Homes, VCSE).

Paid staff are supported by a team of 60 committed volunteers in more of our services.

Across all Switchboard services, we collaborate with and work in partnership with a range of statutory (local authority, NHS / Health, Police) VCSE and local businesses.

ACHIEVEMENTS AND PERFORMANCE

As previously reported, Brighton & Hove LGBT Switchboard was awarded the Royal Society for Public Health award was in 2022. This valued external recognition of our important work was continued this year with an Alzheimer Europe Anti-Stigma award for our dementia service, and the Kings Fund IMPACT award for our work improving the health and wellbeing of LGBTQ+ people in Sussex.

"LGBT Switchboard is a small charity with impressive reach, excellent local reputation and a very strong community focus. The voice of the people it supports is evident in everything it does, from the development of targeted services ... to using its deep understanding of the needs of the community to create change and influence how health and care services are delivered." GSK Judges

This year we said goodbye to our Chief Executive, Jacob Bayliss. On behalf of the trustees, staff and the whole Switchboard community, we extend our deep gratitude and sincere appreciation for all his dedication and leadership over four years.

In September 2024 we welcomed current Interim CEO, Sam Price (she / her), who brings extensive charity leadership, fundraising, governance and service delivery to drive forward Switchboard's strategy through this next period of change.

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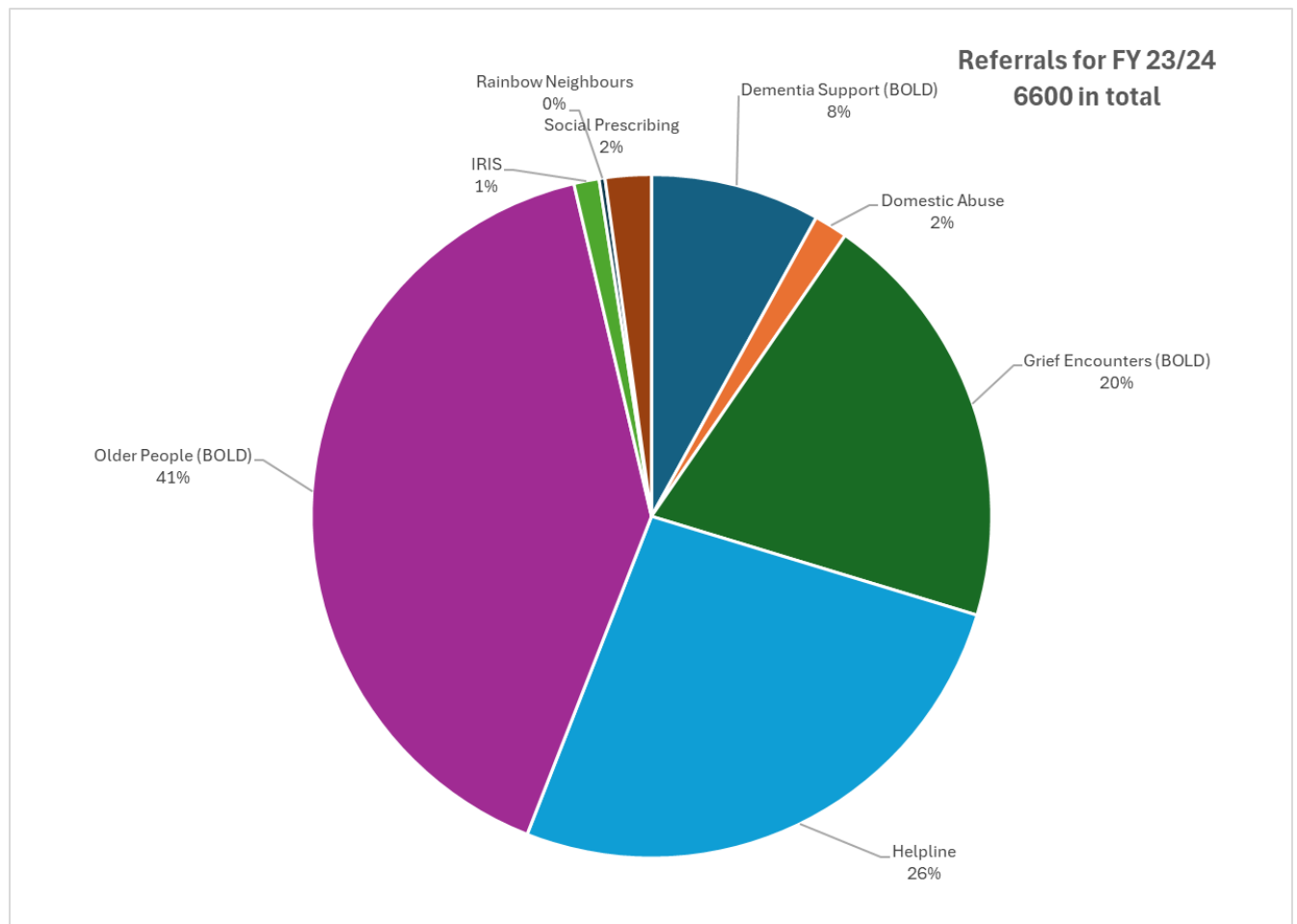
There were also changes in leadership during the interim and we extend our appreciation to Jason Saw and Paul Hook. We are pleased that Jason has remained in the team to support the transition in his role as Director of Services.

Like many across the sector this has been another challenging year for Brighton & Hove LGBTQ+ Switchboard. Throughout the enduring cost-of-living crisis and increased anti-LGBT rhetoric, Switchboard has held steady in delivering our services to the community we serve across Sussex.

In response, we are building financial sustainability through core investment and diversifying income streams, with continued support from commissioners and grant-giving bodies. Securing unrestricted income remains challenging in the current climate and we are finding, like many other organisations, that we need to compete even harder to achieve the core funding we require. As we enter the new financial year, we remain optimistic, innovative, and committed to serving our diverse and inspiring community across Sussex.

Thank you to our dedicated staff and volunteers, our supporters, and the LGBTQ+ communities of Sussex. Your contributions and presence enrich our work and make our impact possible.

2023-2024 Performance Data



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Financial Review

The financial accounts for 2023/24 reflect another positive year for the organisation. Our funding has increased from the prior year by 60%, particularly driven by an increase in grant income which remains our largest source of funding.

Switchboard's expenditure for the year was £584,171, a 14% increase on the prior year. We end the year carrying forward net funds of £279,626, including reserves of £40,000.

None of Switchboard's work would be possible without the support of our funders and partners. We thank everyone who supported us this year.

Principal Sources of Funding

Switchboard would like to thank all of our funders, fundraisers and supporters of any size. We are extremely grateful donations of any size as every penny makes a difference to the communities, we serve.

This year our principal sources of funding were from:

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

We would also like to thank our VCSE partners, including Trust for Developing Communities, Impact Initiatives, Southdown Housing and Together Co, with whom we deliver city wide support programmes to LGBTQ+ people in some of the most marginalised communities. We would also like to thank the University of Brighton and our others research and community engagement partners.

Principal Risks and Uncertainties

Principal risks and uncertainties

The Board and governance sub-committee has conducted a review of the major risks to which Switchboard is exposed. A risk register has been established and is updated on an ongoing basis. Risks are rated according to their probability and impact, and classified as high, medium or low. Switchboard has identified the following principal risks and uncertainties:

Unexpected expenditure

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There is a risk that Switchboard will encounter unexpected or unplanned expenditure. Current mitigations in place against this include the maintenance of unrestricted reserves and horizon scanning as part of a monthly finance committee.

Inadequate governance, oversight and planning resulting in lack of funds

There is a risk that if accounts are not adequately monitored and realistic and achievable budgets are not set, the organisation could run out of money, jeopardising operations. There is an additional risk that Switchboard will not be able to meet its core cost obligations due to a shortage of unrestricted funds.

This is mitigated by an annual budgeting process, where budgets are signed off by the Board and CEO and reviewed on an ongoing basis; regular monitoring of funding and projected budgets; and authorisation limits on spending by staff and CEO.

Negative media coverage or reputational damage

There is a risk of reputational damage to Switchboard, possibly as a result of inappropriate or inaccurate statements made by staff members, volunteers, or supporters. Switchboard mitigates this by providing training to staff and volunteers; and by maintaining a communications and media strategy.

Inadequate and non-compliant policies and practice

There is a risk that Switchboard does not maintain compliant policies and procedures. In order to mitigate this, we have established a governance sub-committee which regularly reviews our policies and procedures. A trustee covers the role of a dedicated focal point, closely overseeing safeguarding policies and their implementation. We also leverage third-party advisors as needed.

Breach of legal obligations

There is a risk of Switchboard breaching its financial reporting obligations, including to the Charity Commission and Companies House. This is mitigated via an annual independent review of our accounts and through the finance sub-committee which meets regularly to oversee compliance.

Inability to secure or maintain long-term funding

Switchboard is reliant on securing grant income and donations and risks being unable to meet its financial obligations without sufficient funding. This is mitigated by an annual budgeting process which aims to identify potential funding shortfalls and funding end dates; regular and numerous applications for funding; monitoring of contract compliance to ensure funding is maintained; and the formation of partnerships for joint funding applications.

Reserves Policy

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. Our current reserves of £40,000 are

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sufficient to meet this threshold. This approach plus the adequacy of the levels of reserves are kept under review on a minimum six-monthly basis. The organisation aims 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 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.

Funds held as custodian trustee on behalf of others.

As part of our Communities Health Inequalities Programme (CHIP) partnership we have worked with grassroots groups on a co designed process to improve health outcomes for LGBTQ+ individuals within marginalised communities. At the financial year end £14,328 of funds for partner organisations was held by Switchboard as a custodian trustee.

PLANS FOR THE FUTURE

In 2025 Switchboard will have been working with the community we serve for 50 years. Over that time, we have never been afraid to adapt and change as the needs of the community alter. We will shortly begin a period of strategic renewal, during which we will be actively engaging with stakeholders and community representatives to ensure that our work remains relevant, and community led in terms of its focus and impact.

In addition to this update to our strategy, we are actively looking at ways to increase our communications and fundraising capability as part of our focus on the sustainability of our organisation. The aim of this is to further strengthen our core to ensure that our services continue to be well run and supported to carry out their vital work.

Unfortunately, we anticipate some unplanned expenditure as a result of an ongoing employment tribunal, which is likely to conclude in 2024 or early 2025. Although Switchboard strongly contests the claim brought, and intends to defend it vigorously, we expect to incur legal costs in doing so.

We have taken legal and other advice and are in communication with the Charity Commission. The Charity Commission is satisfied with the trustees' approach, and the trustees are confident in our financial position to sustain the any potential pressure.

Finally, no small charity can achieve its aims alone. We are also looking to the future to further strengthen our already good links with other organisations in our community and location to increase our

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levels of partnership working and codelivery. The aim of this is to ensure that we continue to form a vital part of the ecosystem of service provision across Sussex, enabling us to better represent our community in other forms and settings.

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.

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:

Jeff Howard- Director / Trustee

Date

20 December 2024

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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 2024 which are set out on pages 11-23.

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: 20 December 2024

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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME FROM					
Donations		18,880	-	18,880	5,750
Legacy		5,042	-	5,042	-
Grants	4	62,709	613,327	676,036	429,133
Charitable activities					
- Counselling and course fees		13,764	-	13,764	23,086
Fundraising		28,811	-	28,811	8,786
Investments		<u>4,464</u>	<u>-</u>	<u>4,464</u>	<u>666</u>
TOTAL		<u>133,670</u>	<u>613,327</u>	<u>746,997</u>	<u>467,421</u>
EXPENDITURE ON					
Raising funds	5	1,410	403	1,813	736
Charitable activities	5	<u>40,590</u>	<u>541,768</u>	<u>582,358</u>	<u>508,962</u>
TOTAL		<u>42,000</u>	<u>542,171</u>	<u>584,171</u>	<u>509,698</u>
NET INCOME/(EXPENDITURE)		91,670	71,156	162,826	(42,277)
BALANCE BROUGHT FORWARD		<u>77,495</u>	<u>39,305</u>	<u>116,800</u>	<u>159,077</u>
BALANCE CARRIED FORWARD		<u>169,165</u>	<u>110,461</u>	<u>279,626</u>	<u>116,800</u>

The detailed 2023 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 2024**

	Note	2024		2023
		£	£	£
FIXED ASSETS				
Tangible fixed assets	7		1,494	1,808
CURRENT ASSETS				
Debtors	8	45,656		28,612
Cash at bank and in hand		<u>286,941</u>		<u>241,317</u>
		332,597		269,929
CREDITORS: amounts falling due within one year	9	<u>(54,465)</u>		<u>(154,937)</u>
NET CURRENT ASSETS			<u>278,132</u>	<u>114,992</u>
			<u>279,626</u>	<u>116,800</u>
CAPITAL AND RESERVES				
Restricted funds	13		110,461	39,305
Unrestricted funds	12		<u>169,165</u>	<u>77,495</u>
			<u>279,626</u>	<u>116,800</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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 20 December 2024 and were signed on its behalf by:

Jeff Howard - Director/Trustee

The notes form part of these financial statements

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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
Net cash generated from operating activities	15	42,389	<u>(47,600)</u>
Cashflow from investing activities			
Purchase of tangible fixed assets		(1,229)	(1,150)
Interest received		<u>4,464</u>	<u>666</u>
Net cash from investing activities		3,235	(484)
Net (decrease) in cash and cash equivalents		45,624	(48,084)
Cash and cash equivalents at the beginning of the year		<u>241,317</u>	<u>289,401</u>
Cash and cash equivalents at the end of the year		<u>286,941</u>	<u>241,317</u>
Cash and cash equivalents consists of:			
Cash at bank and in hand		<u>286,941</u>	<u>241,317</u>

The notes form part of these financial statements

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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 2024

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 2024****2. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
INCOME FROM			
Donations	5,750	-	5,750
Grants	31,480	397,653	429,133
Charitable activities			
- Counselling and course fees	23,086	-	23,086
Fundraising	8,786	-	8,786
Investments	<u>666</u>	<u>-</u>	<u>666</u>
TOTAL	<u>69,768</u>	<u>397,653</u>	<u>467,421</u>
EXPENDITURE ON			
Raising funds	269	467	736
Charitable activities	<u>71,539</u>	<u>437,423</u>	<u>508,962</u>
TOTAL	<u>71,808</u>	<u>437,890</u>	<u>509,698</u>
NET MOVEMENT IN FUNDS	(2,040)	(40,237)	(42,277)
BALANCE BROUGHT FORWARD	<u>79,535</u>	<u>79,542</u>	<u>159,077</u>
BALANCE CARRIED FORWARD	<u>77,495</u>	<u>39,305</u>	<u>116,800</u>

3. NET INCOME

The net income is stated after charging:	2024	2023
	£	£
Depreciation of tangible fixed assets	1,543	553
Independent Examiners' fee	<u>2,316</u>	<u>2,274</u>

During the year, no director/trustee received any emoluments or reimbursement for services (2023: £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 £67,810 (2023: £92,104). The number of staff to whom retirement benefits are accruing under a defined contribution scheme is 12 (2023: 10).

	2024	2023
Details of staff costs are as follows:	£	£
Salaries	350,084	329,539
Social Security Costs	26,519	27,477
Pension Costs	<u>7,847</u>	<u>5,833</u>
	<u>384,450</u>	<u>362,849</u>
Average number of employees	<u>13</u>	<u>15</u>

No employee received remuneration in excess of £60,000 (2023: 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 2024**

4. GRANTS RECEIVED	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Brighton & Hove City Council				
- Old Peoples Project	-	20,000	20,000	20,000
- HIP	-	19,250	19,250	22,000
- CHIP	-	30,000	30,000	-
- Grief Meets	-	-	-	6,370
- Cost of living support	-	8,000	8,000	10,000
- Safe accommodation	-	40,000	40,000	-
- Ukrainian Refugee Programme	-	13,805	13,805	-
NHS Rainbow Badge	-	37,587	37,587	35,882
TDC ICS Research	-	8,050	8,050	-
Enterprise Developments	-	7,500	7,500	24,231
Lloyds Bank	18,542	-	18,542	8,708
Sussex Police IDVA	-	103,759	103,759	71,513
Sussex Police IDVA Mng Provision	-	6,800	6,800	-
Sussex Police Drop in and Recovery	-	16,667	16,667	-
Tudor Trust	-	-	-	18,094
Lottery Community Fund	-	62,050	62,050	-
ESCC – Grass Roots	-	5,000	5,000	-
ESCC – Mental Health Provision	-	7,000	7,000	-
Postcode Lottery	4,167	-	4,167	20,833
Safe Loves	-	-	-	5,000
ESCC – Inclusion Contract	-	38,333	38,333	-
Screwfix	-	-	-	3,000
LGBT Consortium	-	-	-	4,641
Community Roots	-	8,981	8,981	8,850
McCarthy Stone Grief Meets	-	5,000	5,000	-
Ernst Klein	-	5,000	5,000	-
Inclusion Award	-	15,000	15,000	11,939
Henry Smith	-	-	-	15,000
Night Shelter	-	1,830	1,830	32,264
Innovations in Dementia	-	5,000	5,000	-
Alzheimer's Society INSPIRE	-	18,750	18,750	-
Clarion Futures	-	-	-	5,000
Good Things Foundation	-	-	-	-
National Lottery	-	26,344	26,344	54,401
ESCC Mental Health Provision	-	-	-	3,500
Together Co	-	26,842	26,842	24,059
MOJ OSPC	-	53,599	53,599	15,175
UK Health Sexual Outreach	-	-	-	7,293
Emergency Care Packages	-	-	-	1,380
GSK Kings Fund	40,000	-	40,000	-
Grow HeadsOn	-	6,448	6,448	-
Brighton Rainbow Fund	-	232	232	-
Roddick Foundation	-	16,500	16,500	-
	<u>62,706</u>	<u>613,327</u>	<u>676,036</u>	<u>429,133</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 2024****5. EXPENDITURE**

	Unrestricted	Restricted	Total	Total
	£	£	2024	2023
			£	£
Cost of raising funds				
Fundraising events	<u>1,410</u>	<u>403</u>	<u>1,813</u>	<u>736</u>
Charitable Activities:				
Helpline - Direct costs	-	-	-	370
Volunteer other expenses	91	1,778	1,869	2,750
Community engagement costs	1,762	69,497	71,259	50,044
Office overheads	3,502	27,686	31,188	31,342
Staff training and governance	2,586	13,343	15,929	10,776
AGM costs	40	-	40	-
Staff costs (net of Employer's allowance)	8,366	376,606	384,972	362,848
Freelance	-	75	75	348
Recruitment expenses	-	497	497	384
Independent Examination fee	-	2,316	2,316	2,274
Payroll costs	396	1,368	1,764	1,716
Consultancy fees	18,319	27,194	45,513	45,493
Legal and litigation costs	3,925	21,408	25,333	-
Bank charges	60	-	60	64
Depreciation – Computer equipment	<u>1,543</u>	<u>-</u>	<u>1,543</u>	<u>553</u>
	<u>40,590</u>	<u>541,768</u>	<u>582,358</u>	<u>508,962</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.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024****7. TANGIBLE FIXED ASSETS**

	Furniture, Fittings and Equipment £	Computer Equipment £	Total £
Cost			
At 1 April 2023	1,972	6,551	8,523
Additions	<u>-</u>	<u>1,229</u>	<u>1,229</u>
At 31 March 2024	<u>1,972</u>	<u>7,780</u>	<u>9,752</u>
Depreciation			
At 1 April 2023	1,972	4,743	6,715
Charge for the year	<u>-</u>	<u>1,543</u>	<u>1,543</u>
At 31 March 2024	<u>1,972</u>	<u>6,286</u>	<u>8,258</u>
Net book value			
At 31 March 2024	<u>-</u>	<u>1,494</u>	<u>1,494</u>
At 31 March 2023	<u>-</u>	<u>1,808</u>	<u>1,808</u>

8. DEBTORS

	2024 £	2023 £
Debtors and prepayments	<u>45,656</u>	<u>28,612</u>

9. CREDITORS: Amounts falling due within one year

	2024 £	2023 £
Other creditors and accruals	17,455	27,279
Deferred income	<u>37,010</u>	<u>127,658</u>
	<u>54,465</u>	<u>154,937</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.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024****11. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Tangible Fixed Assets £	Net Current Assets £	Total 2024 £	Total 2023 £
Restricted	-	110,461	110,461	39,305
Unrestricted	<u>1,494</u>	<u>167,671</u>	<u>169,165</u>	<u>77,495</u>
	<u>1,494</u>	<u>278,132</u>	<u>279,626</u>	<u>116,800</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS (PRIOR YEAR)

	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>

12. UNRESTRICTED FUNDS

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance 31 March 2024 £
General Reserves	<u>77,495</u>	<u>133,670</u>	<u>(42,000)</u>	<u>169,165</u>

UNRESTRICTED FUNDS (PRIOR YEAR)

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

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024****13. RESTRICTED FUNDS**

	Balance at 1 April 2023	Income	Expenditure	Balance 31 March 2024
	£	£	£	£
B&HCC Older Peoples Project	2,496	20,000	(21,332)	1,164
BHCC Cost of living support	350	8,000	(7,046)	1,304
BHCC Safe Accommodation	-	40,000	(21,676)	18,324
BHCC Ukrainian Refugees	-	13,805	(13,805)	-
NHS Inclusion	5,000	15,000	(14,934)	5,066
NHS Rainbow Badge	-	37,587	(37,587)	-
National Lottery	3,700	26,344	(30,044)	-
ESCC Inclusion contract	-	38,333	(29,668)	8,665
ESCC Grass Roots	-	5,000	(5,000)	-
ESCC Mental Health provision	2,968	7,000	(9,968)	-
B&HCC Grief Meets	3,329	-	(3,329)	-
Community Roots	-	8,981	(6,193)	2,788
Sussex Police Drop in and Recovery	-	16,667	(16,667)	-
Sussex Police IDVA	-	6,800	(6,800)	-
Ministry of Justice	-	53,599	(51,536)	2,063
Sussex Police	5,154	103,759	(67,593)	41,320
Lottery Community Fund	-	62,050	(62,050)	-
Roddick Foundation	-	16,500	(15,564)	936
Safe Loves	1,498	-	(1,498)	-
Impetus – Trans Link	495	26,842	(22,039)	5,298
LGBT Foundation	3,071	-	(3,071)	-
Alzheimer's Society	-	18,750	(18,750)	-
Night Shelter	-	1,830	(1,830)	-
Emergency Care Packages	632	-	(632)	-
Innovations in Dementia	-	5,000	(3,670)	1,330
Enterprise Developments	-	7,500	(5,477)	2,023
Ernst Klein	-	5,000	(5,000)	-
Brighton Rainbow Fund	-	232	(232)	-
UK Health Sexual Outreach	7,293	-	(7,293)	-
McCarthy Stone	-	5,000	(5,000)	-
Together Co	3,319	-	(3,319)	-
Grow HeadsOn	-	6,448	(6,448)	-
Developing Communities HIP	-	19,250	(19,250)	-
Developing Communities CHIP	-	30,000	(15,672)	14,328
TDC Research	-	8,050	(2,198)	5,852
	<u>39,305</u>	<u>613,327</u>	<u>542,171</u>	<u>110,461</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024****RESTRICTED FUNDS (PRIOR YEAR)**

	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	4,543	4,576	(5,800)	3,319
	<u>79,542</u>	<u>397,653</u>	<u>(437,890)</u>	<u>39,305</u>

14. OPERATING LEASE COMMITMENTS

At 31 March 2024, the charity had total commitments under non-cancellable operating leases over the remaining life of those leases of £15,000 (2023: £15,000).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

**15. RECONCILIATION OF NET SURPLUS/(DEFICIT) TO NET
CASH INFLOW FROM OPERATING ACTIVITIES**

	2024	2023
	£	£
Net surplus/(deficit) for the year	162,826	(42,277)
Interest received	(4,464)	(666)
Depreciation	1,543	553
(Increase) in debtors	(17,044)	(24,448)
(Decrease)/increase in creditors	<u>(100,472)</u>	<u>19,238</u>
Net inflow/(outflow) from operating activities	<u>42,389</u>	<u>(47,600)</u>