

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
Lancashire LGBT

CCW Limited
Chartered Accountants
295/297 Church Street
Blackpool
Lancashire
FY1 3PJ

Lancashire LGBT

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for the Year Ended 31 March 2021

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Lancashire LGBT
Report of the Trustees
for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Charity are to advocate for and serve the interests of all LGBT+ people in Lancashire.

The aim of the Charity is to support lesbian gay bisexual and trans people to be happier healthier and better connected. Short term objectives are to continue to deliver and expand our core support offer; improving service provision externally to be more inclusive through our Quality Mark scheme and training offer as well as building partnerships and creating allies and champions. The long-term objective is to use agreed strategies to secure funding and ensure the sustainability of the charity.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future objectives.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has successfully delivered a number of projects this year that have contributed to its objectives to improve the lives of LGBT+ people in Lancashire.

The events at this time period were unprecedented. In March 2020 there was a national lockdown due to the Covid-19 pandemic, which eased periodically over different localities later in the year and then there was another national lockdown from November 2020 and again in January 2021. This meant that all our support and activity groups were cancelled as well as all our training bookings and we immediately began working from home. We also increased our social media engagement rate as more people began following us and engaging with posts we created and shared -particularly regarding self-help for wellbeing.

During the beginning of the pandemic, we conducted a survey to gain an understanding of how the lockdown restrictions were impacting LGBT+ people across Lancashire. We found that there was a significant negative impact on respondents' mental health and wellbeing and this consultation helped us to plan and adapt our service offer for when lockdown restrictions eased.

Initially we found that the numbers of people contacting the information and support service reduced significantly - possibly explained by the finding from our research that over a third of people who responded to our survey could not be open about their identities where they were located during lockdown. Later in the year there was still a lower volume of contacts, but those who made contact, presented with a range of complex issues which took up more of our resources. The number of information and support beneficiaries during this time reduced to 401, but enquiries from people with poor mental health and well-being increased by over 500% during this period.

In response to this, we were successful in securing grant funding from Comic Relief/Groundwork for specialised counselling as well as funding from National Lottery Community Fund for a Support Worker to give ongoing one-to-one support to beneficiaries. We also began to offer free general person-centred counselling with volunteer student placements and our volunteers gave additional phone 'buddying' support to beneficiaries. During this time, 200 counselling sessions took place for 20 people. In January we recruited a Support Worker who immediately began giving vulnerable LGBT people 1-2-1 support, with 23 sessions for 4 people. We also began running an online LBT women's group in March, with 15 people attending.

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During this period, we secured emergency Covid-19 funding from HM Government in partnership with the National Lottery Community Fund. We were also successful in securing grant funding from the Community Foundation Covid-19 fund rounds 1 and 2 towards the costs of our information and support service. In addition, near the end of this period, we gained funding from Preston City Council Emergency Assistance grant towards the costs of giving one-to-one support to LGBT+ people in Preston to help them deal with the impact of Covid-19. The grant funding from the Tudor Trust towards the salary costs of the Chief Executive finished at this time but we were delighted that they subsequently committed to a further 3 years' unrestricted grant funding.

Later in the year, the organisations which we provide training to (for example Lancashire County Council, Lancashire Police, Lancaster University Medical School) asked for online training and we moved our training online using Microsoft Teams. We delivered 35 training sessions to 599 people.

Our website activity increased this year, with 8.7k users - 89% of which were new people and we reached 4.96k people via social media.

Our Quality Mark assessments continued, with Age UK Lancashire reaching 'Achieved' status and 6 organisations reached our 'Working Towards' status:

South King St Medical Practice, Blackpool

Adelaide Street Family Practice (incorporating Harris Medical Centre), Blackpool

St Paul's Medical Centre, Blackpool

Elizabeth St Surgery, Blackpool

Spring into Action CIC, Accrington

Empowerment, Blackpool

FINANCIAL REVIEW

Principal funding sources

At the beginning of the pandemic, we were concerned about our income sources as our training bookings were cancelled. We were fortunate to get emergency Covid-19 funding from HM Government in partnership with the National Lottery Community Fund to support liquidity and help us to continue to deliver our core support. During this period, we were also successful in securing grant funding from the Community Foundation Covid-19 fund rounds 1 and 2 towards the costs of our information and support service. In addition, we secured funding from the National Lottery to employ a support worker to deliver one-to-one support and near the end of this period, we gained funding from Preston City Council Emergency Assistance grant towards the costs of giving one-to-one support to LGBT+ people in Preston to help them deal with the impact of Covid-19. The grant funding from the Tudor Trust towards the salary costs of the Chief Executive finished at this time but we were delighted that they subsequently committed to a further 3 years' unrestricted grant funding.

Later in the year, we moved our training online using Microsoft Teams and were able to continue delivering training to our regular clients including Lancashire County Council, Lancashire Police, Lancaster University Medical School and other smaller organisations.

Leeds and York Partnership NHS Trust Gender Identity Service continued to pay for the costs of the satellite clinic and Gender Outreach Worker use of our office space.

Reserves policy

The balance of unrestricted funds as the year end was £64,688 (2020: £22,132).

The Charity has no permanent endowment and has never been in a position to build up significant long-term reserves. The balance of restricted funds carried forward each year is in accordance with funders' expectations and agreed work plans, and covers scheduled expenditure in the short or medium-term future. The balance of unrestricted funds carried forward is to protect the Charity against becoming vulnerable to any short-term funding-gap. This year the Charity achieved the position where there was an unrestricted reserve able to cover six months' operating expenses, in case of need, and for the purpose of generating investment income.

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FUTURE PLANS

Future plans include diversifying income sources to support sustainability. Service development remains consistent with evidence of need collated from past activities as well as consultation with LGBTQ+ people in Lancashire.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The constitution of the organisation was adopted on 14 October 2009 and amended 12.07.2016.

The Trustees who have served during the year are set out on page 1. The Charity is dependent on the services of a committed number of unpaid volunteers to act as Trustees and to promote its work. Trustees are recruited as far as practicable to reflect the diversity of the people the organisation seeks to serve. Induction training is provided to all Trustees on appointment and periodically thereafter to familiarise them with the work of the Charity and to ensure that they are able to make a constructive contribution to its strategic management. Honorary officers are elected by the Trustees for tenures determined in accordance with the constitution.

The Trustees have examined the major strategic, business and operational risks which the charity faces and have introduced systems to enable regular reports to be produced so that the necessary steps can be taken to lessen the identified risks.

Key management remuneration

The charity applies salaries to management personnel commensurate with duties that are consistent within the parameters of agreed rates and pay. The charity considers its key management personnel to be the Chief Executive.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1137578

Principal address

Derby House Chambers
Lytham Road
Preston
Lancashire
PR2 8JE

Trustees

I Ashton
S A Rutledge Secretary
D Knight
C McKay
B Cumberland
S Capstick
A Cullingford Treasurer
N Darby (appointed 22.1.21)

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Report of the Trustees
for the Year Ended 31 March 2021

Independent Examiner
CCW Limited
Chartered Accountants
295/297 Church Street
Blackpool
Lancashire
FY1 3PJ

Approved by order of the board of trustees on 17.12.21 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'S Rutledge', written over a horizontal dotted line.

.....
Mr S A Rutledge - Trustee

**Independent Examiner's Report to the Trustees of
Lancashire LGBT**

Independent examiner's report to the trustees of Lancashire LGBT

I report to the charity trustees on my examination of the accounts of Lancashire LGBT (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

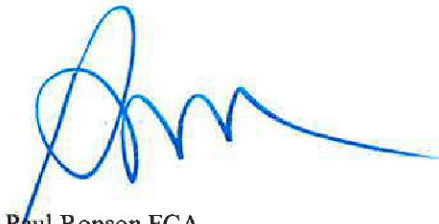
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Paul Ronson FCA
Institute of Chartered Accountants in England and Wales
CCW Limited
Chartered Accountants
295/297 Church Street
Blackpool
Lancashire
FY1 3PJ

Date: 22-12-21

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Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		3,279	-	3,279	1,629
Charitable activities					
Charitable Activities		63,366	29,512	92,878	74,079
		<hr/>	<hr/>	<hr/>	<hr/>
Total		66,645	29,512	96,157	75,708
EXPENDITURE ON					
Charitable activities					
Charitable Activities		55,892	20,370	76,262	98,022
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		10,753	9,142	19,895	(22,314)
Transfers between funds	6	<u>31,803</u>	<u>(31,803)</u>	<u>-</u>	<u>-</u>
Net movement in funds		42,556	(22,661)	19,895	(22,314)
RECONCILIATION OF FUNDS					
Total funds brought forward		22,132	24,661	46,793	69,107
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>64,688</u>	<u>2,000</u>	<u>66,688</u>	<u>46,793</u>

The notes form part of these financial statements


Lancashire LGBT

Balance Sheet
31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
CURRENT ASSETS					
Cash at bank		66,924	2,000	68,924	48,799
CREDITORS					
Amounts falling due within one year	5	(2,236)	-	(2,236)	(2,006)
NET CURRENT ASSETS		<u>64,688</u>	<u>2,000</u>	<u>66,688</u>	<u>46,793</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>64,688</u>	<u>2,000</u>	<u>66,688</u>	<u>46,793</u>
NET ASSETS		<u>64,688</u>	<u>2,000</u>	<u>66,688</u>	<u>46,793</u>
FUNDS	6				
Unrestricted funds				64,688	22,132
Restricted funds				<u>2,000</u>	<u>24,661</u>
TOTAL FUNDS				<u>66,688</u>	<u>46,793</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17.12.21 and were signed on its behalf by:


.....
Mr I Ashton - Trustee


.....
Mr A Cullingford - Trustee

Notes to the Financial Statements
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

3. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Trustees	8	7
Staff	<u>2</u>	<u>2</u>
	<u>10</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,630	(1)	1,629
Charitable activities			
Charitable Activities	13,833	60,246	74,079
	<u> </u>	<u> </u>	<u> </u>
Total	15,463	60,245	75,708
 EXPENDITURE ON			
Charitable activities			
Charitable Activities	24,177	73,845	98,022
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	(8,714)	(13,600)	(22,314)
 RECONCILIATION OF FUNDS			
Total funds brought forward	30,847	38,260	69,107
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>22,133</u>	<u>24,660</u>	<u>46,793</u>

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Taxation and social security	1,388	1,169
Other creditors	<u>848</u>	<u>837</u>
	<u>2,236</u>	<u>2,006</u>

6. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	22,132	8,340	31,803	62,275
Covid Response Fund	<u>-</u>	<u>2,413</u>	<u>-</u>	<u>2,413</u>
	22,132	10,753	31,803	64,688
Restricted funds				
Tudor Trust	24,661	2,000	(24,661)	2,000
NL Community Support Fund	<u>-</u>	<u>7,142</u>	<u>(7,142)</u>	<u>-</u>
	<u>24,661</u>	<u>9,142</u>	<u>(31,803)</u>	<u>2,000</u>
TOTAL FUNDS	<u>46,793</u>	<u>19,895</u>	<u>-</u>	<u>66,688</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	64,232	(55,892)	8,340
Covid Response Fund	<u>2,413</u>	<u>-</u>	<u>2,413</u>
	66,645	(55,892)	10,753
Restricted funds			
Tudor Trust	2,000	-	2,000
Community Foundation	10,026	(10,026)	-
Groundwork Comic Relief Covid	4,000	(4,000)	-
NL Community Support Fund	<u>13,486</u>	<u>(6,344)</u>	<u>7,142</u>
	<u>29,512</u>	<u>(20,370)</u>	<u>9,142</u>
TOTAL FUNDS	<u>96,157</u>	<u>(76,262)</u>	<u>19,895</u>

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	30,847	(8,715)	22,132
Restricted funds			
Lancashire County Council Project			
Gateway	6,750	(6,750)	-
Tudor Trust	<u>31,510</u>	<u>(6,849)</u>	<u>24,661</u>
	<u>38,260</u>	<u>(13,599)</u>	<u>24,661</u>
TOTAL FUNDS	<u><u>69,107</u></u>	<u><u>(22,314)</u></u>	<u><u>46,793</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,463	(24,178)	(8,715)
Restricted funds			
Lancashire County Council Project			
Gateway	5,500	(12,250)	(6,750)
Tudor Trust	35,000	(41,849)	(6,849)
LGBT Futures Funding	9,898	(9,898)	-
Awards for All	<u>9,847</u>	<u>(9,847)</u>	<u>-</u>
	<u>60,245</u>	<u>(73,844)</u>	<u>(13,599)</u>
TOTAL FUNDS	<u><u>75,708</u></u>	<u><u>(98,022)</u></u>	<u><u>(22,314)</u></u>

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	30,847	(375)	31,803	62,275
Covid Response Find	<u>-</u>	<u>2,413</u>	<u>-</u>	<u>2,413</u>
	30,847	2,038	31,803	64,688
Restricted funds				
Lancashire County Council Project				
Gateway	6,750	(6,750)	-	-
Tudor Trust	31,510	(4,849)	(24,661)	2,000
NL Community Support Fund	<u>-</u>	<u>7,142</u>	<u>(7,142)</u>	<u>-</u>
	<u>38,260</u>	<u>(4,457)</u>	<u>(31,803)</u>	<u>2,000</u>
TOTAL FUNDS	<u>69,107</u>	<u>(2,419)</u>	<u>-</u>	<u>66,688</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,695	(80,070)	(375)
Covid Response Find	<u>2,413</u>	<u>-</u>	<u>2,413</u>
	82,108	(80,070)	2,038
Restricted funds			
Lancashire County Council Project			
Gateway	5,500	(12,250)	(6,750)
Tudor Trust	37,000	(41,849)	(4,849)
LGBT Futures Funding	9,898	(9,898)	-
Awards for All	9,847	(9,847)	-
Community Foundation	10,026	(10,026)	-
Groundwork Comic Relief Covid	4,000	(4,000)	-
NL Community Support Fund	<u>13,486</u>	<u>(6,344)</u>	<u>7,142</u>
	<u>89,757</u>	<u>(94,214)</u>	<u>(4,457)</u>
TOTAL FUNDS	<u>171,865</u>	<u>(174,284)</u>	<u>(2,419)</u>

Lancashire LGBT

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

Lancashire LGBT

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,279	1,629
Charitable activities		
Grants	81,703	60,246
Training income	<u>11,175</u>	<u>13,833</u>
	<u>92,878</u>	<u>74,079</u>
Total incoming resources	96,157	75,708
EXPENDITURE		
Charitable activities		
Wages	52,366	53,670
Social security	497	1,173
Pensions	2,456	2,670
Rent	9,600	13,488
Insurance	301	293
Telephone	335	778
Postage and stationery	106	325
Advertising	596	813
Sundries	644	218
Travel	56	981
Recruitment and training	745	2,608
Computer expenses	647	919
Services	313	10,179
Project costs	202	5,661
Subscriptions	3,204	1,858
Counselling	<u>3,150</u>	<u>-</u>
	75,218	95,634
Support costs		
Governance costs		
Accountancy and legal fees	<u>1,044</u>	<u>2,388</u>
Total resources expended	<u>76,262</u>	<u>98,022</u>
Net income/(expenditure)	<u>19,895</u>	<u>(22,314)</u>