

Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 October 2022
for
Black Beetle Health CIO

Sterling Partners Limited
Chartered Accountants
Chartered Tax Advisors
2nd Floor, Grove House
774-780 Wilmslow Road
Didsbury
Manchester
Greater Manchester
M20 2DR

Black Beetle Health CIO

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for the Year Ended 31 October 2022**

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Black Beetle Health CIO

Report of the Trustees **for the Year Ended 31 October 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 October 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE024124 (England and Wales)

Registered Charity number

1191721

Registered office

2nd Floor, Grove House
774-780 Wilmslow Road
Didsbury
Manchester
Greater Manchester
M20 2DR

Trustees

D Pritchard	Trustee	- resigned 13.10.2022
E Kinaka Banadzem	Trustee	
D Kennedy-Pitt	Trustee	
T Lawrence-Tulloch	Trustee	- resigned 1.9.2022
M N S Fadiah	Trustee	- appointed 28.3.2022
N Kuypers	Trustee	- appointed 3.10.2022
J Garcia-Iglesias	Trustee	- appointed 3.10.2022

Independent examiner

Sterling Partners Limited
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STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing documents, its constitution, and constitutes a CIO.

Recruitment and appointment of new trustees

Apart from the first charity trustees, every charity trustee must be appointed for a term of office not exceeding three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Black Beetle Health CIO

Report of the Trustees **for the Year Ended 31 October 2022**

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the CIO are:

- to promote and protect the physical and mental health of Black, Asian and Minority Ethnic members of LGBTQ+ communities by (but without prejudice to the generality of the foregoing):
 - developing and disseminating evidence-based resources, both digitally and via workshops, outreach and events, together with signposting other inclusive health and support services;
 - the provision of health-related education to both Black, Asian and Minority Ethnic members of LGBTQ+ communities and the public as a whole by addressing health misinformation, educating underrepresented Black, Asian and Minority Ethnic communities on issues of health and empowering individuals to be more informed decision makers and to take better control of their health;
- for the public benefit, the promotion of equality and diversity in matters relating to public health by:
 - the elimination of discrimination on the grounds of race, gender, disability, sexual orientation or religion;
 - advancing education and raising awareness in equality and diversity;
 - promoting activities to foster understanding between people from diverse backgrounds;
 - conducting or commissioning research on equality and diversity issues and publishing the results to the public;
 - cultivating a sentiment in favour of equality and diversity;
- any other charitable purpose within the law in England and Wales which shall be selected by the charity trustees in their absolute discretion from time to time.

Significant activities

Black Beetle Health is a public health community organisation and registered charity dedicated to promoting health, wellbeing and equality for LGBTQ+ communities of colour by shedding light on important health disparities among these communities in the UK and around the world. Our mission is to promote health through evidence-based, peer-reviewed resource development and signposting to culturally safe services and support groups for people of colour throughout the UK. In all that we do, we remain intentional about our fight against racism, stigma, and misinformation that negatively affect the health outcomes and experiences of those in our communities.

Public benefit

The Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Volunteers

The Charity CEO is supported by an independent Advisory Board comprised of skilled volunteers. Meeting quarterly, the overall role of the Advisory Board Chair is to promote the effectiveness of the advisory board. Advisory boards are impactful to the extent that they are effective.

ACHIEVEMENT AND PERFORMANCE

- Produced a library of digital health education and promotion resources across our four specialty areas: Sexual and Reproductive Health & HIV, Mental Health and Wellbeing, and Chronic Conditions Management, with our newest resources being our 'Hearing Voices and Seeing Visions' and 'Eating Distress' reference guides.
- Developed an Easy-read version of our original 80-page report InsideOUT: Perspectives on Health Wellbeing and Equality for LGBTQ+ Black and People of Colour.
- Held outreach activities at a community Pride event and an LGBTQ+ Parenting Festival, attended three face-to-face health conferences where we presented our work, and participated in a Health EXPO.
- Launched our LGBTQ+ BPoC Health Equity and Advocacy Toolkit and took it on a road show.
- Launch the 1st and 2nd issues of our bi-annual Black Beetle Health magazine for LGBTQ+ Black and People of Colour.
- Launched the second season of our Black Beetle Health podcast for LGBTQ+ Black and People of Colour
- Launched our revised Black Beetle Health impact report animation, to incorporate our latest activity over the past year.
- Successfully facilitated two university student placements.
- Hosted a social networking and togetherness event for LGBTQ+ Black and People of Colour and allies, working in partnership with a newly opened, local LGBT community space (The Proud Place).

Black Beetle Health CIO

Report of the Trustees **for the Year Ended 31 October 2022**

ACHIEVEMENT AND PERFORMANCE

The difference the charity's work has made the beneficiaries

Throughout our work, we have used our platform to address health misinformation and disinformation, we have educated the community on a range of health topics which we identified as having specific relevance to our communities, we have set up a signposting function through our website and social media to improve awareness of safe, sensitive, and inclusive health and wellbeing services for LGBTQ+ people from ethnic minority communities, and empowered members of the community to become more informed decision makers through representation, visibility, and the facilitation of open conversations about a range of pertinent health topics.

We have also created and facilitated a community of practice for shared learning, mentorship, and health and wellbeing coaching to help further develop future community health leadership.

Wider benefits to society as a whole

Using evidence-based, peer-led, community-driven approach to our work, we have increased the visibility of the issue which most affect our communities and ensured that the way in which we addressed these issues featured lived experience as a core component to the conceptualisation, development, promotion, and subsequent engagement with the wider community. In doing so, we supported the education and subsequent competency of both clinical and non-clinical professionals, advocates, and allies who work with and on behalf of LGBTQ+ Black and People of Colour accessing their services.

We also took creative and innovative approach to address health disparities for LGBTQ+ Black and People of Colour through the launch of Beetle Feed magazine and curation of the Black Beetle Health Podcast.

Objective 1: to promote and protect the physical and mental health of Black, Asian and Minority Ethnic members of LGBTQ+ communities by (but without prejudice to the generality of the foregoing):

...creating programmes of work which allowed beneficiaries who engaged with our services reported feeling more informed, having greater confidence to navigate complex health systems, more empowered to take action to address previously unaddressed areas of their health and wellbeing. As a result, they reported feeling more comfortable navigating conversations with health and wellbeing practitioners. This is captured in part in our InsideOUT Report and through feedback on our Health Equity and Advocacy Training Programme Pilot.

Objective 2: for the public benefit, the promotion of equality and diversity in matters relating to public health by:

...soliciting public participation in training, seminar attendance, equity and advocacy involvement and investment. Through our ongoing health, wellbeing and equality, consultancy, we were able to train organisations such as NHS Greater Manchester, Terrence Higgins Trust (HIV Prevention England), and the Caribbean and African Health Network (CAHN), performing outreach at Salford Pride, and maintaining a number of interactive social media platform as a part of our Digital Health Awareness platforms, promoting matters of equality, diversity and inclusion across the health and wellbeing sector.

We now do this more formally through our LGBTQ+ BPoC Health Equity and Advocacy Toolkit and our LGBTQ+ BPoC Health Equity and Advocacy Training (H.E.A.T.) Programme

FINANCIAL REVIEW

See Financial Statements dated 31/10/2022, with total incoming resource for the period being £74,089 and total funds being carried forward £54,214.

The charity do not currently have a reserve policy.

The charity had no unallocated reserves at the end of this period.

The charity's principal source of funds is through grants.

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

.....
Trustee

**Independent Examiner's Report to the Trustees of
Black Beetle Health CIO**

I report on the accounts of the company for the year ended 31 October 2022, which are set out on pages five to eleven.

Responsibilities and basis of report

As the charity's trustees (and also the 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the 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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 386 of the Companies Act 2006; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Mir Seyed Mokhtassi
BSc (Hons) FCA CTA
Sterling Partners Limited
Chartered Accountants
Chartered Tax Advisors
2nd Floor, Grove House
774-780 Wilmslow Road
Didsbury
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Greater Manchester
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Date:

Black Beetle Health CIO**Statement of Financial Activities**
for the Year Ended 31 October 2022

			Year Ended 31.10.22	Period 9.10.20 to 31.10.21
	Notes	Unrestricted fund £	Restricted fund £	Total funds £
INCOMING RESOURCES				
Incoming resources from generated funds				
Voluntary income		2,767	71,322	74,089
RESOURCES EXPENDED				
Costs of generating funds				
Costs of generating voluntary income		-	41,850	41,850
Investment management costs	2	-	927	927
Other resources expended		-	2,887	2,887
Total resources expended		-	45,664	45,664
NET INCOMING RESOURCES BEFORE TRANSFERS				
		2,767	25,658	28,425
Gross transfers between funds	9	(523)	523	-
Net incoming/(outgoing) resources		2,244	26,181	28,425
RECONCILIATION OF FUNDS				
Total funds brought forward		2,911	22,878	25,789
TOTAL FUNDS CARRIED FORWARD		5,155	49,059	54,214

The notes form part of these financial statements

Black Beetle Health CIO**Balance Sheet****At 31 October 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	6	-	562	562	749
CURRENT ASSETS					
Debtors	7	-	-	-	523
Cash at bank		5,155	52,633	57,788	25,817
		<u>5,155</u>	<u>52,633</u>	<u>57,788</u>	<u>26,340</u>
CREDITORS					
Amounts falling due within one year	8	-	(4,136)	(4,136)	(1,300)
NET CURRENT ASSETS		<u>5,155</u>	<u>48,497</u>	<u>53,652</u>	<u>25,040</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>5,155</u>	<u>49,059</u>	<u>54,214</u>	<u>25,789</u>
NET ASSETS		<u><u>5,155</u></u>	<u><u>49,059</u></u>	<u><u>54,214</u></u>	<u><u>25,789</u></u>
FUNDS	9				
Unrestricted funds				5,155	2,911
Restricted funds				49,059	22,878
TOTAL FUNDS				<u><u>54,214</u></u>	<u><u>25,789</u></u>

The notes form part of these financial statements

Black Beetle Health CIO

Balance Sheet - continued

At 31 October 2022

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

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

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that 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 charitable company as at the end of each financial year and of its surplus or deficit 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 charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

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

.....
Trustee

Notes to the Financial Statements
for the Year Ended 31 October 2022

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on reducing balance

Taxation

The charity is exempt from corporation 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.

2. INVESTMENT MANAGEMENT COSTS

	Year Ended	Period
	31.10.22	9.10.20 to 31.10.21
	£	£
Support costs	927	1,450
	<u> </u>	<u> </u>

3. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	Year Ended	Period
	31.10.22	9.10.20 to 31.10.21
	£	£
Depreciation - owned assets	187	250
	<u> </u>	<u> </u>

Black Beetle Health CIO

Notes to the Financial Statements - continued **for the Year Ended 31 October 2022**

4. TRUSTEES' REMUNERATION AND BENEFITS

The amount of trustees' remuneration for the period ended 31st October 2022 totalled £Nil (2021: £250).

Trustees' expenses

The amount of trustees' expenses for the period ended 31st October 2022 totalled £23 (2021: £23).

5. STAFF COSTS

	Year Ended 31.10.22 £	Period 9.10.20 to 31.10.21 £
Wages and salaries	40,884	64,471

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

	Year Ended 31.10.22	Period 9.10.20 to 31.10.21
Trustees	5	3
Sub-contractors	10	6
	<u>15</u>	<u>9</u>

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

6. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 November 2021 and 31 October 2022	<u>999</u>
DEPRECIATION	
At 1 November 2021	250
Charge for year	<u>187</u>
At 31 October 2022	<u>437</u>
NET BOOK VALUE	
At 31 October 2022	<u>562</u>
At 31 October 2021	<u>749</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	<u>-</u>	<u>523</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	2,936	-
Other creditors	-	100
Accrued expenses	1,200	1,200
	<u>4,136</u>	<u>1,300</u>

9. MOVEMENT IN FUNDS

	At 1.11.21 £	Net movement in funds £	Transfers between funds £	At 31.10.22 £
Unrestricted funds				
General fund	2,911	2,767	(523)	5,155
Restricted funds				
Restricted	22,878	25,658	523	49,059
TOTAL FUNDS	<u>25,789</u>	<u>28,425</u>	<u>-</u>	<u>54,214</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,767	-	2,767
Restricted funds			
Restricted	71,322	(45,664)	25,658
TOTAL FUNDS	<u>74,089</u>	<u>(45,664)</u>	<u>28,425</u>

Comparatives for movement in funds

	Net movement in funds £	At 31.10.21 £
Unrestricted Funds		
General fund	2,911	2,911
Restricted Funds		
Restricted	22,878	22,878
TOTAL FUNDS	<u>25,789</u>	<u>25,789</u>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2022

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,911	-	2,911
Restricted funds			
Restricted	98,260	(75,382)	22,878
TOTAL FUNDS	<u>101,171</u>	<u>(75,382)</u>	<u>25,789</u>

Black Beetle Health CIO**Detailed Statement of Financial Activities**
for the Year Ended 31 October 2022

	Year Ended 31.10.22 £	Period 9.10.20 to 31.10.21 £
INCOMING RESOURCES		
Voluntary income		
Donations	209	83
Other income	2,767	2,828
Grants	71,113	98,260
	74,089	101,171
Total incoming resources		
	74,089	101,171
RESOURCES EXPENDED		
Costs of generating voluntary income		
Wages	40,884	64,471
Telephone	274	122
Postage and stationery	584	2,626
Sundries	20	597
Travel	88	136
	41,850	67,952
Support costs		
Management		
Insurance	99	199
Advertising	633	3,269
Accountancy	2,887	3,699
Computer equipment	187	250
	3,806	7,417
Finance		
Bank charges	8	13
Total resources expended	45,664	75,382
Net income	28,425	25,789

This page does not form part of the statutory financial statements