

REGISTERED COMPANY NUMBER: CE024124 (England and Wales)
REGISTERED CHARITY NUMBER: 1191721

Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 October 2023
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 2023

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Black Beetle Health CIO

Report of the Trustees **for the Year Ended 31 October 2023**

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 2023. 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

E Kinaka Banadzem	Trustee	- resigned 8.12.2023
D Kennedy-Pitt	Trustee	- resigned 30.9.2023
M N S Fadiah	Trustee	- resigned 1.3.2024
N Kuypers	Trustee	- resigned 17.7.2023
J Garcia-Iglesias	Trustee	- resigned 28.6.2023
C Stovell	Trustee	- appointed 19.6.2023

Independent examiner

Sterling Partners Limited
Chartered Accountants
Chartered Tax Advisors
2nd Floor, Grove House
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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.

Recruitment is generally done through REACH volunteering and supported through social media campaigning.

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 2023**

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

Main Achievements of the Charity

- Collaboration with University of Manchester to deliver the Community Research in Partnership project, resulting in a publication of a report.
- Co-design, and delivery of the HIV Prevention England Summer campaign.
- Launched and deliver our summer Fundraising Campaign
- UN roundtable on discrimination and violence against LGBTQ+ People
- Intersectional Leadership Equity Representatives Panel and collaboration workshop
- Launched Season 2 of the Black Beetle Health Podcast
- Partnered in the delivery of the Mehfil Takeover of the Manchester Village
- Delivered on the HIV Prevention England summer pride campaign as a local activation partner
- Attended the Reproductive Justice Initiative Roundtable to share insight on the work we do to support LGBTQ+ Black and People of Colour

Black Beetle Health CIO

Report of the Trustees **for the Year Ended 31 October 2023**

ACHIEVEMENT AND PERFORMANCE

- Delivered the 2nd and 3rd issues of the Beetle Feed magazine.
- Presented at the British Association for Sexual Health and HIV on LGBTQ+ Health disparities for Black and People of Colour
- Presented our award-winning research at the Manchester International Public Health Festival.
- Invited by GBGMC to present on a recommended delivery model at the Europe Key Populations HIV Prevention Workshop.
- Provide insight on sexual health for LGBTQ+ People of Colour at AfroYanga, focusing on LGBTQ+ migrants, asylum seekers and refugees of African descent.
- Launched the Health Equity and Advocacy Training Academy, funded by Baobab Foundation
- Delivered our two-day Health Equity and Advocacy Training Conference in Manchester.
- Launched the new evidence-based peer-reviewed Breast Cancer guide
- Attended the Indigo Gender Service networking event to identify opportunities for collaboration.
- Attended the Answer Cancer Champion Winter Warmer Celebration to network and share more about our recent work.

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 approaches 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.

Black Beetle Health CIO

Report of the Trustees
for the Year Ended 31 October 2023

ACHIEVEMENT AND PERFORMANCE

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 31/10/2023, with total incoming resource for the period being £54,110 (2022: £74,089) and total funds being carried forward £40,855 (2022: £54,214).

The charity have a reserve policy of a minimum of £2.5k.

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

The charity's principal source of funds is through project-based 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 2023, which are set out on pages six to twelve.

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
Manchester
Greater Manchester
M20 2DR

Date:

Black Beetle Health CIO**Statement of Financial Activities**
for the Year Ended 31 October 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		6,340	47,770	54,110	74,089
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		-	57,465	57,465	41,850
Investment management costs	2	-	3,363	3,363	927
Other resources expended		-	6,641	6,641	2,887
Total resources expended		-	67,469	67,469	45,664
NET INCOMING/(OUTGOING) RESOURCES					
		6,340	(19,699)	(13,359)	28,425
RECONCILIATION OF FUNDS					
Total funds brought forward		5,155	49,059	54,214	25,789
TOTAL FUNDS CARRIED FORWARD		11,495	29,360	40,855	54,214

The notes form part of these financial statements

Black Beetle Health CIO**Balance Sheet****At 31 October 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	6	-	421	421	562
CURRENT ASSETS					
Debtors	7	-	2,348	2,348	-
Cash at bank		11,495	31,114	42,609	57,788
		<u>11,495</u>	<u>33,462</u>	<u>44,957</u>	<u>57,788</u>
CREDITORS					
Amounts falling due within one year	8	-	(4,523)	(4,523)	(4,136)
NET CURRENT ASSETS		<u>11,495</u>	<u>28,939</u>	<u>40,434</u>	<u>53,652</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>11,495</u>	<u>29,360</u>	<u>40,855</u>	<u>54,214</u>
NET ASSETS		<u>11,495</u>	<u>29,360</u>	<u>40,855</u>	<u>54,214</u>
FUNDS	9				
Unrestricted funds				11,495	5,155
Restricted funds				29,360	49,059
TOTAL FUNDS				<u>40,855</u>	<u>54,214</u>

The notes form part of these financial statements

Black Beetle Health CIO

Balance Sheet - continued

At 31 October 2023

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2023 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 2023

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

	2023	2022
	£	£
Support costs	3,363	927
	<u> </u>	<u> </u>

3. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	141	187
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

The amount of trustees' remuneration for the period ended 31st October 2023 totalled £Nil (2022: £Nil).

Trustees' expenses

The amount of trustees' expenses for the period ended 31st October 2023 totalled £Nil (2022: £23).

Black Beetle Health CIO**Notes to the Financial Statements - continued**
for the Year Ended 31 October 2023**5. STAFF COSTS**

	2023	2022
	£	£
Wages and salaries	52,982	40,884

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

	2023	2022
Trustees	5	5
Sub-contractors	4	10
	9	15

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

6. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 November 2022 and 31 October 2023	999
DEPRECIATION	
At 1 November 2022	437
Charge for year	141
At 31 October 2023	578
NET BOOK VALUE	
At 31 October 2023	421
At 31 October 2022	562

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	2,348	-

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	3,113	2,936
Accrued expenses	1,410	1,200
	4,523	4,136

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023

9. MOVEMENT IN FUNDS

	At 1.11.22 £	Net movement in funds £	At 31.10.23 £
Unrestricted funds			
General fund	5,155	6,340	11,495
Restricted funds			
Restricted	49,059	(19,699)	29,360
TOTAL FUNDS	<u>54,214</u>	<u>(13,359)</u>	<u>40,855</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,340	-	6,340
Restricted funds			
Restricted	47,770	(67,469)	(19,699)
TOTAL FUNDS	<u>54,110</u>	<u>(67,469)</u>	<u>(13,359)</u>

Comparatives for 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>

Notes to the Financial Statements - continued
for the Year Ended 31 October 2023**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	2,767	-	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>

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

	At 1.11.21 £	Net movement in funds £	Transfers between funds £	At 31.10.23 £
Unrestricted funds				
General fund	2,911	9,107	(523)	11,495
Restricted funds				
Restricted	22,878	5,959	523	29,360
TOTAL FUNDS	<u>25,789</u>	<u>15,066</u>	<u>-</u>	<u>40,855</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	9,107	-	9,107
Restricted funds			
Restricted	119,092	(113,133)	5,959
TOTAL FUNDS	<u>128,199</u>	<u>(113,133)</u>	<u>15,066</u>

Black Beetle Health CIO**Detailed Statement of Financial Activities**
for the Year Ended 31 October 2023

	2023 £	2022 £
INCOMING RESOURCES		
Voluntary income		
Donations	792	209
Other income	6,340	2,767
Grants	46,978	71,113
	54,110	74,089
Total incoming resources		
	54,110	74,089
RESOURCES EXPENDED		
Costs of generating voluntary income		
Wages	52,982	40,884
Postage and stationery	2,429	858
Sundries	324	20
Travel	1,730	88
	57,465	41,850
Support costs		
Management		
Insurance	99	99
Advertising	3,103	633
Accountancy	6,641	2,887
Computer equipment	140	187
	9,983	3,806
Finance		
Bank charges	21	8
Total resources expended	67,469	45,664
Net (expenditure)/income		
	(13,359)	28,425

This page does not form part of the statutory financial statements