LGB ALLIANCE

England & Wales · Charity number 1194148

Details

Status	Registered
Legal form	Charitable company
Company number	12338881
Registered	2021-04-20
Register	View on the Charity Commission register

Contact

Address	LGB Alliance 167-169 Portland Street 5th Floor London W1W 5PF
Phone	02045538804
Email	contact@lgballiance.org.uk
Website	lgballiance.org.uk

Activities

Objects: 2. OBJECTSTHE OBJECTS OF THE COMPANY ARE:2.1 TO PROMOTE EQUALITY AND DIVERSITY FOR THE PUBLIC BENEFIT, IN PARTICULAR BY:2.1.1 THE ELIMINATION OF DISCRIMINATION ON THE GROUNDS OF SEXUAL ORIENTATION;2.1.2 ADVANCING EDUCATION AND RAISING AWARENESS IN EQUALITY AND DIVERSITY IN RESPECT OF LESBIAN, GAY AND BISEXUAL PEOPLE;2.1.3 CONDUCTING OR COMMISSIONING RESEARCH ON EQUALITY AND DIVERSITY ISSUES AND PUBLISHING THE USEFUL RESULTS TO THE PUBLIC; AND2.1.4 CULTIVATING A SENTIMENT IN FAVOUR OF EQUALITY AND DIVERSITY FOR LESBIAN, GAY AND BISEXUAL PEOPLE.2.2 TO PROMOTE HUMAN RIGHTS (AS SET OUT IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS AND SUBSEQUENT UNITED NATIONS CONVENTIONS AND DECLARATIONS) AND PARTICULARLY THE RIGHTS AND FREEDOMS OF THOSE WHO FACE DISCRIMINATION ON THE GROUNDS OF SEXUAL ORIENTATION, INCLUDING BY:2.2.1 MONITORING ABUSES OF HUMAN RIGHTS;2.2.2 OBTAINING REDRESS FOR THE VICTIMS OF HUMAN RIGHTS ABUSES;2.2.3 RELIEVING NEED AMONG THE VICTIMS OF HUMAN RIGHTS ABUSES;2.2.4 RESEARCH INTO HUMAN RIGHTS ISSUES;2.2.5 EDUCATING THE PUBLIC ABOUT HUMAN RIGHTS;2.2.6 PROVIDING TECHNICAL ADVICE TO GOVERNMENT AND OTHERS ON HUMAN RIGHTS MATTERS;2.2.7 CONTRIBUTING TO THE SOUND ADMINISTRATION OF THE LAW;2.2.8 COMMENTING ON PROPOSED HUMAN RIGHTS LEGISLATION;2.2.9 RAISING AWARENESS OF HUMAN RIGHTS ISSUES;2.2.10 PROMOTING PUBLIC SUPPORT FOR HUMAN RIGHTS;2.2.11 PROMOTING RESPECT FOR HUMAN RIGHTS AMONG INDIVIDUALS AND CORPORATIONS; AND2.2.12 ELIMINATING INFRINGEMENTS OF HUMAN RIGHTS.2.3 TO PROMOTE ANY OTHER PURPOSE THAT IS CHARITABLE UNDER THE LAW OF ENGLAND AND WALES.

Activities: To promote equality & diversity for the public benefit, in particular by: the elimination of discrimination on the grounds of sexual orientation; advancing education & raising awareness in equality & diversity in respect of lesbian, gay & bisexual people; conducting or commissioning research on equality & diversity issues and publishing the useful results to the public;

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-11-30	£551,025	£418,130	£150,463	2
2023-11-30	£246,462	£351,546	-	-
2022-11-30	£454,675	£358,120	-	-
2021-11-30	£118,228	£126,504	-	-

Trustees

Name	Role	Appointed
Beverley Ruth Jackson		2021-04-20
Daniel James Smith		2025-07-23
Dermot Kehoe		2022-10-27
Eileen Gallagher OBE		2021-05-28
Katharine Harris		2021-04-20
Lord Tony Young		2021-05-28
Professor Robert Wintemute		2021-05-28
Rhona Hotchkiss		2023-09-21

Accounts

Charity registration number 1194148 (England and Wales)

Company registration number 12338881

LGB ALLIANCE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2024

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms K R Harris	
	Ms B Jackson	
	Professor R Wintemute	
	Lord Young of Norwood Green	
	Ms E Gallagher OBE	
	Mr D Kehoe	
	Ms R Hotchkiss	
	Ms J Cherry	(Appointed 27 November 2024)
Senior management	Ms K Barker	Chief Executive Officer
Charity number (England and Wales)	1194148	
Company number	12338881	
Registered office	167-169 Great Portland Street 5th Floor London W1W 5PF	
Independent examiner	John Wilson FCA ATII Howard Wilson Chartered Accountants 36 Crown Rise Watford Hertfordshire WD25 0NE	

LGB ALLIANCE

CONTENTS

The trustees present their annual report and financial statements for the year ended 30 November 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, the Companies Act 2006 and "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

The objects of the charitable company are to promote equality and diversity for the public benefit.

in particular we aim to achieve this by
- the elimination of discrimination on the grounds of sexual orientation;
- advancing education and raising awareness in equality; and
- diversity in respect of lesbian, gay and bisexual people.

The activities undertaken include conducting and/or commissioning research on equality and diversity issues and publishing the useful results to the public, and cultivating a sentiment in favour of equality and diversity for lesbian, gay and bisexual people. As well as promoting human rights (as set out in the universal declaration of human rights and subsequent united nations conventions and declarations) and particularly the rights and freedoms of those who face discrimination on the grounds of sexual orientation.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

Achievements and performance

At the end of 2023 we secured a big win for LGB people having successfully campaigned for amendments to the last UK legislation discriminating against same-sex couples ensuring that from 31 December 2023, the surviving same-sex spouse or civil partner of a deceased member of an occupational pension scheme must receive the same survivor benefits as an opposite-sex spouse.
This was followed by a popular interview on our YouTube with our trustee Robert Wintemute who led this campaign.

We launched our brand new Info Sheets, a series of resources on our website designed to offer information and support on the specific rights and needs of lesbians, gay men and bisexuals. These were released throughout the year, with 9 currently available and more to come.

Having filmed all the session from our successful third conference, we released them in December on our YouTube and promoted them across our social media channels.

As 2024 began we continued to grow our Core Supporter programme and our Friends of LGB Alliance local social groups. Our Friends groups have grown significantly this year and there are now 32 groups across the country.

We have made many submissions to both national and international organisations this year including the WHO, UN, Scottish Government and many UK Government departments. Where appropriate we provided guidance to our supporters on how they effectively responded to consultations and calls for input, this included our response to the Scottish Government consultation on Conversion Practices. We also attend many meetings in the aim of promoting LGB rights with legislators and independent experts such as Anneliese Dodds MP, Wes Streeting MP and Special Rapporteur Reem Alsalem.

After the success of our ‘Gay teens aren’t sick’ campaign, in March we launched the ‘Best practice, not private practice’ campaign by writing to the Secretary of State for Health and Social Care urging her to close the loophole that allows private sales of puberty blockers for kids. We were very pleased that our efforts in this area were successful, and the government committed to banning private clinic prescriptions of puberty blockers in May 2024.

A major achievement for us this year has been the launch in May of The Lesbian, Gay and Bisexual Helpline for same-sex attracted young people. This is a service delivered by LGB Alliance and has long been a fundamental aim of our organisation. We are delighted this service, still in its pilot phase, is continuing to develop and grow.

After the publication of The Cass Review Final Report we launched our ‘I Stand with Cass’ campaign in June to promote the contents of the report as a key issue with legislators encouraging our supporters to ask questions of their MPs during the campaign for the General Election. At that time we also wrote to the leaders of all the major political parties to ask that they clarify their party’s positions on issues we know are key to LGB people.

August saw us run our second annual LGB History Month online, which again proved to be very popular across our social media platforms, website and newsletter to highlight significant LGB cultural and historical moments and figures.

In September we appointed a Supporter Engagement Officer to support our growing network of Friends groups and services.

October saw our fourth Conference, that was open to the general public and was attended by over 700 people. For this event we also offered a number of free tickets to those who could not afford to purchase their own. We filmed the sessions throughout the day and made these accessible for free on our YouTube channel.

In November we submitted an intervention alongside Scottish Lesbians and The Lesbian Project in the forthcoming For Women Scotland v The Scottish Ministers Appeal Case, which was heard at the UK Supreme Court. We await the outcome of this case.

We attended many meetings and conferences throughout the year including political party conferences, LGBT AGGP meetings and grassroots conference and events to engage with attendees and discuss our work.

We have continued to grow our supporter base and engage with them regularly through our monthly newsletter. As well as creating many new resources on our website and through a regular series of webinars.

We are satisfied that this, and the range of other activities we have delivered, demonstrate that we have been effective in promoting the rights and freedoms of those who face discrimination on the grounds of sexual orientation. We look forward to continuing to build on these activities.

Financial review

The financial results are set out in the following statement of financial activities. The year ended 30 November 2024 shows a net surplus on funds amounting to £132,895 (2023 - deficit of £105,084) giving the charitable company total reserves of £150,463 (2023 - £17,568) to be used in furtherance of its charitable objects.

The Trustees are pleased with how the charitable company has been performing financially and are keen to see its reserves grow in the periods to come.

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month’s expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company’s current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charitable company is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The organisation is a company limited by guarantee and was incorporated on 28 November 2019. The organisation was awarded charitable status on 20 April 2021.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms K R Harris	
Ms B Jackson	
Professor R Wintemute	
Lord Young of Norwood Green	
Mr C Roeber	(Resigned 26 February 2025)
Ms E Gallagher OBE	
Mr D Kehoe	
Ms R Hotchkiss	
Ms J Cherry	(Appointed 27 November 2024)

All trustees are appointed following rigorous interviews based on the guidance issued by the Charity Commission.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

LGB Alliance consists of eight Trustees / Directors, one Chief Executive Office, seven voluntary policy team members, one Head of Operations, one Supporter Engagement Officer, one freelance Fundraising Co-ordinator, one voluntary Press Officer, one freelance digital marketer and up to 24 volunteers who assist with our helpline, social media, shop, website, research, events and fundraising.

The trustees' report was approved by the Board of Trustees.

Lord Young of Norwood Green	Ms E Gallagher OBE
Trustee	**Trustee**

29 July 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 NOVEMBER 2024

The trustees, who are also the directors of LGB Alliance for the purpose 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

LGB ALLIANCE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LGB ALLIANCE

I report to the trustees on my examination of the financial statements of LGB Alliance (the charitable company) for the year ended 30 November 2024.

Responsibilities and basis of report
As the trustees of the charitable company (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement
Since the charitable company's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a 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 that in any material respect:

1. accounting records were not kept in respect of the charitable company as required by section 386 of the Companies Act 2006.
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
4. the financial statements 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 financial statements 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 financial statements to be reached.

Campbell Wilson

John Wilson FCA ATII
Howard Wilson Chartered Accountants
36 Crown Rise
Watford
Hertfordshire
WD25 0NE
29 July 2025

LGB ALLIANCE

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:							
Donations and legacies	**3**	455,348	61,170	516,518	192,475	10,000	202,475
Charitable activities	**4**	33,186	-	33,186	43,118	-	43,118
Other trading activities	**5**	537	-	537	697	-	697
Investments	**6**	74	-	74	172	-	172
Other income	**7**	710	-	710	-	-	-
Total income		489,855	61,170	551,025	236,462	10,000	246,462
Expenditure on:							
Raising funds	**8**	31,089	-	31,089	22,766	-	22,766
Charitable activities	**9**	343,417	43,624	387,041	318,585	10,195	328,780
Total expenditure		374,506	43,624	418,130	341,351	10,195	351,546
Net income/(expenditure) and movement in funds		115,349	17,546	132,895	(104,889)	(195)	(105,084)
Reconciliation of funds:							
Fund balances at 1 December 2023		14,107	3,461	17,568	118,996	3,656	122,652
Fund balances at 30 November 2024		129,456	21,007	150,463	14,107	3,461	17,568

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

LGB ALLIANCE

BALANCE SHEET

AS AT 30 NOVEMBER 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Current assets					
Debtors	**14**	4,000		1,000	
Cash at bank and in hand		148,667		20,985	
		152,667		21,985	
Creditors: amounts falling due within one year	**15**	(2,204)		(4,417)	
Net current assets			150,463		17,568
The funds of the charitable company					
Restricted income funds	**17**		21,007		3,461
Unrestricted funds	**18**		129,456		14,107
			150,463		17,568

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 November 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 29 July 2025

Ms E Gallagher OBE
Trustee

Company registration number 12338881 (England and Wales)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 NOVEMBER 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	**21**		127,608		(101,499)
Investing activities					
Investment income received		74		172	
Net cash generated from investing activities			74		172
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			127,682		(101,327)
Cash and cash equivalents at beginning of year			20,985		122,312
Cash and cash equivalents at end of year			148,667		20,985

1 Accounting policies

Charity information
LGB Alliance is a private company limited by guarantee incorporated in England and Wales. The registered office is 167-169 Great Portland Street, 5th Floor, London, W1W 5PF.

1.1 Accounting convention
The financial statements have been prepared in accordance with the charitable company, the Companies Act 2006 and "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)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern
At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds
Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income
Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit or independent examination fees and costs linked to the strategic management of the charity.

1.6 Cash and cash equivalents
Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.7 Financial instruments

The charitable company has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company’s contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee’s services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charitable company'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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	455,348	41,170	496,518	115,475	-	115,475
Grants	-	20,000	20,000	77,000	10,000	87,000
	455,348	61,170	516,518	192,475	10,000	202,475
Grants						
The Hadley Trust	-	20,000	20,000	-	-	-
Other	-	-	-	77,000	10,000	87,000
	-	20,000	20,000	77,000	10,000	87,000

4 Charitable activities

	2024 £	2023 £
Conference and Events Income	33,186	43,118

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	537	697

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	74	172

7 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	710	-

8 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Advertising	31,089	22,766

9 Charitable activities

	2024	2023
	£	£
Staff costs	165,304	113,829
Conference and events costs	136,156	146,105
Administration support costs	1,838	17,454
Insurance costs	1,280	560
Premises, office and IT costs	24,676	24,248
Helpline costs	7,569	195
Travel and accomodation costs	10,202	8,667
General expenses	742	737
Legal and professional costs	3,479	5,632
Bank charges and other finance costs	185	393
Governance Costs	34,610	960
Grant funding of activities (see note 10)	1,000	10,000
	387,041	328,780
Analysis by fund		
Unrestricted funds	343,417	318,585
Restricted funds - general	43,624	10,195
	387,041	328,780

Included within governance costs are independent examiner's fees of £1,034 (2023 - £960) and legal fees of £33,576.

10 Grants payable

	2024	2023
	£	£
Grants to institutions:		
Other	1,000	10,000

-

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but 3 of them were reimbursed a total of £4,667 expenses (2023- 2 were reimbursed £6,222).

Details as follows:

3 Trustees - £3,836 Travelling and Accommodation expenses
2 Trustees - £831 General expenses

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	2	2

Employment costs	**2024 £**	**2023 £**
Wages and salaries	149,884	106,615
Social security costs	12,860	4,957
Other pension costs	2,560	2,257
	165,304	113,829

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,001 to £70,000	-	1
£80,001 to £90,000	1	-

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Debtors

Amounts falling due within one year:	**2024 £**	**2023 £**
Prepayments and accrued income	4,000	1,000

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	1,003	3,218
Other creditors	1	-
Accruals and deferred income	1,200	1,199
	2,204	4,417

16 Retirement benefit schemes

Defined contribution schemes	2024 £	2023 £
Charge to profit or loss in respect of defined contribution schemes	2,560	2,257

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 December 2023 £	Incoming resources £	Resources expended £	At 30 November 2024 £
National Lottery	3,461	-	(3,461)	-
Legal Expenses Fund	-	41,170	(36,055)	5,115
Hadley Trust	-	20,000	(4,108)	15,892
	3,461	61,170	(43,624)	21,007

Previous year:	At 1 December 2022 £	Incoming resources £	Resources expended £	At 30 November 2023 £
National Lottery	3,656	-	(195)	3,461
Hadley Trust	-	10,000	(10,000)	-
	3,656	10,000	(10,195)	3,461

The National Lottery grant was provided to assist with the setting up of a helpline. The helpline having now been established and operational.

The Hadley Trust grant was received to assist with development of the helpline and to assist with the ongoing operational costs of running the helpline.

The Legal Fund was set up to cover legal expenses incurred by the charity.
.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 December 2023	Incoming resources	Resources expended	At 30 November 2024
	£	£	£	£
General funds	14,107	489,855	(374,506)	129,456

Previous year:	At 1 December 2022	Incoming resources	Resources expended	At 30 November 2023
	£	£	£	£
General funds	118,996	236,462	(341,351)	14,107

19 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 30 November 2024:			
Current assets/(liabilities)	129,456	21,007	150,463
	129,456	21,007	150,463

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 30 November 2023:			
Current assets/(liabilities)	14,107	3,461	17,568
	14,107	3,461	17,568

20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

21	**Cash generated from/(absorbed by) operations**	**2024**	**2023**
		£	**£**
	Surplus/(deficit) for the year	132,895	(105,084)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(74)	(172)
	Movements in working capital:		
	(Increase)/decrease in debtors	(3,000)	3,000
	(Decrease)/increase in creditors	(2,213)	757
	Cash generated from/(absorbed by) operations	127,608	(101,499)

22 Analysis of changes in net funds

The charitable company had no material debt during the year.

Accounts

Charity registration number 1194148

Company registration number 12338881 (England and Wales)

LGB ALLIANCE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2023

LGB ALLIANCE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	K R Harris	
	Ms B Jackson	
	Professor R Wintemute	
	Lord Young of Norwood Green	
	Mr C Roeber	
	Ms E Gallagher OBE	
	Mr D Kehoe	
	Ms R Hotchkiss	(Appointed 21 September 2023)
Charity number	1194148	
Company number	12338881	
Registered office	Fergusson House 124-128 City Road London EC1V 2NX	
Independent examiner	John Wilson FCA ATII Howard Wilson Chartered Accountants 36 Crown Rise Watford Hertfordshire WD25 0NE	

LGB ALLIANCE

CONTENTS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 NOVEMBER 2023

The trustees present their annual report and financial statements for the year ended 30 November 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, the Companies Act 2006 and "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
The objects of the charitable company are to promote equality and diversity for the public benefit.

in particular we aim to achieve this by
- the elimination of discrimination on the grounds of sexual orientation;
- advancing education and raising awareness in equality; and
- diversity in respect of lesbian, gay and bisexual people.

The activities undertaken include conducting and/or commissioning research on equality and diversity issues and publishing the useful results to the public, and cultivating a sentiment in favour of equality and diversity for lesbian, gay and bisexual people. As well as promoting human rights (as set out in the universal declaration of human rights and subsequent united nations conventions and declarations) and particularly the rights and freedoms of those who face discrimination on the grounds of sexual orientation.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

Achievements and performance
We have engaged with a wide range of people in order to promote equality and eliminate discrimination.

At the end of 2022 we began work on our LGB Archive, an important project that will not only document our history as an organisation, but also preserve the history of LGB people and the gay rights movement. To begin this we made the first film in a series titled ‘Our Heroes’ which focussed on the prominent gay rights activist Fred Sargeant.

At the beginning of the year, we continued our work to make not only the UK but the world as better place for LGB people.

In January we secured a major victory in the case of Fedotova & Others v. Russia, brought by three same-sex couples who were unable to marry or otherwise register their relationships, the 17-judge Grand Chamber of the European Court of Human Rights ruled (by 14 to 3) that Russia must create a “legal framework” for same-sex couples, similar to the UK’s Civil Partnership Act 2004.

We also wrote a formal complaint to the President of the UN Human Rights Council, endorsed by many other groups & individuals internationally, about the conduct of Independent Expert for SOGI and his pursuit of his own agenda instead of his mandate.

Closer to home we successfully petitioned the UK government to intervene on the Gender Recognition Reform (Scotland) Bill as this would greatly impact lesbian, gay and bisexual people. This formed part of our national campaign that culminated in the ‘Lesbian Not Criminal’ tour that saw us run events in Edinburgh, Cardiff and London.

In March we successfully launched our Core Supporter programme to offer more to those who give regularly. As part of this programme our supporters receive exclusive content, events and policy briefings.

During this time we wrote to Minister of State for Development and Africa to express horror at Uganda's crackdown on homosexuality.

Also in March we held the premiere of our short film, Very British Gays, which focused on the changing lives of gay men throughout the reign of Queen Elizabeth II.

In April we launched our Student Network following on from the success of our Friends of LGB Alliance groups. These networks have continued to grow throughout the year, with groups at 6 universities and over 20 Friends groups across the nation.

In May our CEO, Kate Barker, and co-founder and Trustee, Bev Jackson, travelled to Geneva to meet with the UK Ambassador to the UN, His Excellency Simon Manley CMG. Our co-founder and Trustee, Kate Harris, met with UN's Independent Expert for SOGI during his official visit to the UK.

In June we had our first ‘Big Night Out’ in Newcastle, social events to engage with our supporters and bring them together. We held a second event in Manchester in September. We also launched our ‘LGB Alliance presents...’ series with a live stream all about Pride.

August saw us run our LGB History Month online, which proved to be very popular. This was a series of posts, videos and live streams across platforms to highlight significant cultural and historical moments and figures.

We also ran a successful ‘Save Our Spaces’ campaign to reinstate a regular social event run by one of our supporters after it had been cancelled for her stating it was for lesbian only.

In September we launched a large-scale survey to our supporters on the commonplace language now used to describe them. We produced a report from the data gathered which was launched as our ‘Don’t Call Me Queer’ campaign at our annual conference, calling for the government to provide specific representation and support for same-sex attracted people.

In October we ran our third national Conference that was open to the general public and attended by over 600 people. For this event we also offered a number of free tickets to those who could not afford to purchase their own.

We supported individuals who contacted us, either by engaging directly or by passing their query to other organisations that could help. Importantly, we provided a source of community and support to those who told us they felt isolated. We responded to a steady stream of people who wrote to thank us, to offer support and/or to request advice.

This year we continued to meet with politicians, academics, artists, journalists and healthcare professionals to make them fully aware of our work and we campaigned on a range of issues from international homophobia to the impact of language on LGB people whilst continuing our work on the proposed reforms to the Gender Recognition Act, and proposals to ban two different kinds of “conversion practices”, which would have directly impacted the rights of LGB people.

We attended many meetings and conferences throughout the year including political party conferences, LGBT AGGP meetings and grassroots conference and events to engage with attendees and discuss our work.

We have continued to grow our supporter base and engage with them regularly through our monthly newsletter.

We are satisfied that this, and the range of other activities we have delivered, demonstrate that we have been effective in promoting the rights and freedoms of those who face discrimination on the grounds of sexual orientation. We look forward to continuing to build on these activities.

Financial review

The financial results are set out in the following statement of financial activities. The year ended 30 November 2023 shows a net deficit on funds amounting to £105,084 (2022 - surplus of £96,555) giving the charitable company total reserves of £17,568 (2022 - £122,652) to be used in furtherance of its charitable objects.

The in-year deficit was expected due to some of the donations that were accounted for in 2022 year being received in order to be applied towards expenditure within the 2023 year,. At the end of the 2023 year the charity reserves returned to a base foundation which will allow the charity to push forward into the 2024 year.

Given the charitable company has only been established for a short period of time, the Trustees are pleased with how the charitable company has been performing financially and are keen to see its reserves grow in the periods to come.

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charitable company is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The organisation is a company limited by guarantee and was incorporated on 28 November 2019. The organisation was awarded charitable status on 20 April 2021.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms K R Harris	
Ms B Jackson	
Professor R Wintemute	
Lord Young of Norwood Green	
Mr C Roeber	
Ms E Gallagher OBE	
Mr D Kehoe	(Appointed 27 October 2022)
Ms R Hotchkiss	(Appointed 21 September 2023)

All trustees are appointed following rigorous interviews based on the guidance issued by the Charity Commission.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

LGB Alliance consists of eight Trustees / Directors, one Chief Executive Office, six voluntary policy team members, one Head of Operations, one freelance Fundraising Co-ordinator, one voluntary Press Officer, one freelance digital marketer and up to 14 volunteers who assist with our social media, shop, website, research, events and fundraising.

The trustees' report was approved by the Board of Trustees.

Lord Young of Norwood Green	Ms E Gallagher OBE
Trustee	**Trustee**

21 August 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 NOVEMBER 2023

The trustees, who are also the directors of LGB Alliance for the purpose 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LGB ALLIANCE

I report to the trustees on my examination of the financial statements of LGB Alliance (the charitable company) for the year ended 30 November 2023.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable 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 the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 that in any material respect:

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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 financial statements to be reached.

John Wilson FCA ATII

Howard Wilson Chartered Accountants
36 Crown Rise
Watford
Hertfordshire
WD25 0NE

Dated: 21 August 2024

LGB ALLIANCE

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	192,475	10,000	202,475	333,348	85,710	419,058
Charitable activities	4	43,118	-	43,118	30,240	-	30,240
Other trading activities	5	697	-	697	5,317	-	5,317
Investments	6	172	-	172	60	-	60
Total income		236,462	10,000	246,462	368,965	85,710	454,675
Expenditure on:							
Raising funds	7	22,766	-	22,766	46,123	-	46,123
Charitable activities	8	318,585	10,195	328,780	229,943	82,054	311,997
Total expenditure		341,351	10,195	351,546	276,066	82,054	358,120
Net (expenditure)/income for the year/ Net movement in funds		(104,889)	(195)	(105,084)	92,899	3,656	96,555
Fund balances at 1 December 2022		118,996	3,656	122,652	26,097	-	26,097
Fund balances at 30 November 2023		14,107	3,461	17,568	118,996	3,656	122,652

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

LGB ALLIANCE

BALANCE SHEET

AS AT 30 NOVEMBER 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Current assets					
Debtors	**13**	1,000		4,000	
Cash at bank and in hand		20,985		122,312	
		21,985		126,312	
Creditors: amounts falling due within one year	**14**	(4,417)		(3,660)	
Net current assets			17,568		122,652
Income funds					
Restricted funds	**15**		3,461		3,656
Unrestricted funds			14,107		118,996
			17,568		122,652

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 November 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 21 August 2024

Ms E Gallagher OBE
Trustee

Company registration number 12338881

1 Accounting policies

Charity information

LGB Alliance is a private company limited by guarantee incorporated in England and Wales. The registered office is Fergusson House, 124-128 City Road, London, EC1V 2NX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company, the Companies Act 2006 and "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)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit or independent examination fees and costs linked to the strategic management of the charity.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.7 Financial instruments

The charitable company has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company’s contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee’s services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charitable company'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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	**2023**	**2023**	**2022**	**2022**	**2022**
	£	**£**	**£**	**£**	**£**	**£**
Donations and gifts	115,475	-	115,475	183,448	76,710	260,158
Grants receivable	77,000	10,000	87,000	149,900	9,000	158,900
	192,475	10,000	202,475	333,348	85,710	419,058
Grants receivable for core activities						
National Lottery	-	-	-	-	9,000	9,000
Other	77,000	10,000	87,000	149,900	-	149,900
	77,000	10,000	87,000	149,900	9,000	158,900

4 Charitable activities

	2023	2022
	£	£
Conference and Events Income	43,118	30,240

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Merchandise Sales	697	5,317

6 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	172	60

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising and publicity		
Advertising	22,766	27,752
Other fundraising costs	-	15,752
Fundraising and publicity	22,766	43,504
Trading costs		
Merchandise costs	-	2,619
	22,766	46,123

8 Charitable activities

	2023 £	2022 £
Staff costs	113,829	30,720
Conference and events costs	146,105	101,813
Administration support costs	17,454	22,369
Insurance costs	560	560
Premises, office and IT costs	24,248	17,056
Helpline costs	195	5,344
Travel and accomodation costs	8,667	11,053
General expenses	737	1,053
Legal and professional costs	5,632	120,497
Bank charges and other finance costs	393	332
Governance Costs	960	1,200
Grant funding of activities (see note 9)	10,000	-
	328,780	311,997
Analysis by fund		
Unrestricted funds	318,585	229,943
Restricted funds	10,195	82,054
	328,780	311,997

Included within governance costs are independent examiner's fees of £960 (2022 - £1,200)..

9 Grants payable

	2023 £	2022 £
Grants to institutions:		
Other	10,000	-

-

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but 2 of them were reimbursed a total of £6,222 expenses (2022- 7 were reimbursed £10,214).

Details as follows:

2 Trustees - £6,103 Travelling and Accommodation expenses
1 Trustee - £119 General expenses

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	2	1

Employment costs	2023 £	2022 £
Wages and salaries	106,615	30,214
Social security costs	4,957	-
Other pension costs	2,257	506
	113,829	30,720

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Debtors

Amounts falling due within one year:	2023 £	2022 £
Prepayments and accrued income	1,000	4,000

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	3,218	2,460
Other creditors	(1)	-
Accruals and deferred income	1,200	1,200
	4,417	3,660

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 December 2022	Incoming resources	Resources expended	Balance at 30 November 2023
	£	£	£	£	£	£
National Lottery	9,000	(5,344)	3,656	-	(195)	3,461
Legal Expenses Fund	76,710	(76,710)	-	-	-	-
Hadley Trust	-	-	-	10,000	(10,000)	-
	85,710	(82,054)	3,656	10,000	(10,195)	3,461

The National Lottery grant was to fund the setting up of a helpline.

The Legal Expense Fund was to receive donations to fund legal fees incurred by the charity.

The Hadley Trust was to assist with Crowdfunding legal campaigns.

16 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£
Fund balances at 30 November 2023 are represented by:						
Current assets/(liabilities)	14,107	3,461	17,568	118,996	3,656	122,652
	14,107	3,461	17,568	118,996	3,656	122,652

17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Accounts

Charity registration number 1194148

Company registration number 12338881 (England and Wales)

LGB ALLIANCE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2022

LGB ALLIANCE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms K R Harris Ms B Jackson Professor R Wintemute Lord Young of Norwood Green Mr C Roeber Ms E Gallagher OBE Mr D Kehoe	 (Appointed 27 October 2022)
Charity number	1194148	
Company number	12338881	
Registered office	Fergusson House 124-128 City Road London EC1V 2NX	
Independent examiner	John Wilson FCA ATII Howard Wilson Chartered Accountants 36 Crown Rise Watford Hertfordshire WD25 0NE	

LGB ALLIANCE

CONTENTS

The trustees present their annual report and financial statements for the year ended 30 November 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, the Companies Act 2006 and "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
The objects of the charitable company are to promote equality and diversity for the public benefit.

in particular we aim to achieve this by
- the elimination of discrimination on the grounds of sexual orientation;
- advancing education and raising awareness in equality; and
- diversity in respect of lesbian, gay and bisexual people.

The activities undertaken include conducting and/or commissioning research on equality and diversity issues and publishing the useful results to the public, and cultivating a sentiment in favour of equality and diversity for lesbian, gay and bisexual people. As well as promoting human rights (as set out in the universal declaration of human rights and subsequent united nations conventions and declarations) and particularly the rights and freedoms of those who face discrimination on the grounds of sexual orientation.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

Achievements and performance
We have engaged with a wide range of people in order to promote equality and eliminate discrimination.

Our monthly newsletter goes out to our ever-growing subscriber list and keeps them informed about our work.

We supported individuals who contacted us, either by engaging directly or by passing their query to other organisations that could help. Importantly, we provided a source of community and support to those who told us they felt isolated. We responded to a steady stream of people who wrote to thank us, to offer support and/or to request advice.

This year we continued to meet with politicians, academics, artists, journalists and healthcare professionals to make them fully aware of our work and we campaigned on a range of issues, including our continued work on the proposed reforms to the Gender Recognition Act, and proposals to ban two different kinds of “conversion therapy”, which would have directly impacted the rights of LGB people.

We attended many meetings and conferences throughout the year including political party conferences, LGBT AGGP meetings and grassroots conference and events to engage with attendees and discuss our work.

In January we launched our ‘Gay Teens Aren’t Sick’ campaign with a digital ad van in central London over a two day period and engaged with many MPs and Ministers on this issue. The campaign continued with the production of a film ‘Puberty Blockers? Gay Teens Aren't Sick!’ which has been shared free-of-charge on YouTube and viewed over 10,000 times. It was also sent to every MP, MSP and MS in the UK and shown in a fringe meeting at the Conservative Party Conference.

Also in January we launched our ‘Friends of’ network to encourage and support LGB people to rebuild some of their previously lost local community after the Covid-19 restrictions were lifted.

In March we appointed a Managing Director, Kate Barker, to oversee the day-to-day management of the organisation.

Also in March we launched our LGB Alliance Book Group. This is an online book group that meet quarterly with members of the LGB Alliance management team to discuss a popular book with an LGB theme.

In the wake of the war in Ukraine we ran a campaign in our newsletter to help pair Ukrainian refugees with LGB friendly households in the UK.

In June we were awarded a grant from the National Lottery Community Fund to scope a Helpline for young lesbian, gay and bisexual people and their families and friends.

In August we launched our 'How Can We Help You?' survey, which was shared with nearly 6000 of our supporters. This had a 21% response rate and the information received has been invaluable not only in helping to understand our supporters needs and concerns, but in helping us to plan and provide the services to better support them.

In October we ran our second national Conference that was open to the general public and attended by over 600 people. In addition to offering a number of free tickets to those who could not afford to purchase their own.

We filmed all of the sessions from the day and shared them on our YouTube channel. These premiered throughout November and received more than 40,468 views in the first 28 days of being posted. As well as sharing these free of charge, we also premiered them with accompanying Live Q&As with members of our team and some of our conference guest speakers.

We are satisfied that this, and the range of other activities we have delivered, demonstrate that we have been effective in promoting the rights and freedoms of those who face discrimination on the grounds of sexual orientation. We look forward to building on these activities.

During the year a legal challenge was instigated by a number of bodies relating to the Charity Commission's decision to award Charitable Status to LGB Alliance. LGB Alliance, through the generosity of its many supporters via its Legal Expenses Fund robustly countered this challenge, to demonstrate the appropriateness of the original decision and, on 6 July 2023, were successful. As a consequence, LGB Alliance has retained its Charitable Status.

Financial review
The financial results are set out in the following statement of financial activities. The year ended 30 November 2022 shows a net surplus on funds amounting to £96,555 (2021 - deficit of £8,276) giving the charitable company total reserves of £122,652 (2021 - £26,097) to be used in furtherance of its charitable objects.

Given the charitable company has only been established for a short period of time, the Trustees are pleased with how the charitable company has been performing financially and are keen to see its reserves grow in the periods to come.

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charitable company is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management
The organisation is a company limited by guarantee and was incorporated on 28 November 2019. The organisation was awarded charitable status on 20 April 2021.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms K R Harris	
Ms B Jackson	
Professor R Wintemute	
Lord Young of Norwood Green	
Mr C Roeber	
Ms E Gallagher OBE	
Mr D Kehoe	(Appointed 27 October 2022)

All trustees are appointed following rigorous interviews based on the guidance issued by the Charity Commission.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

LGB Alliance consists of seven Trustees / Directors, one Managing Director, five voluntary management team members, one freelance Head of Operations, one freelance Fundraising Co-ordinator, one voluntary Press Officer and up to 14 volunteers who assist with our social media, shop, website, research, events and fundraising.

The trustees' report was approved by the Board of Trustees.

Lord Young of Norwood Green	Ms E Gallagher OBE
Trustee	**Trustee**

20 July 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 NOVEMBER 2022

The trustees, who are also the directors of LGB Alliance for the purpose 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LGB ALLIANCE

I report to the trustees on my examination of the financial statements of LGB Alliance (the charitable company) for the year ended 30 November 2022.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable 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 the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , 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 that in any material respect:

1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements 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 financial statements 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 financial statements to be reached.

John Wilson FCA ATII

Howard Wilson Chartered Accountants
36 Crown Rise
Watford
Hertfordshire
WD25 0NE

Dated: 20 July 2023

LGB ALLIANCE

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £
Income from:					
Donations and legacies	**3**	333,348	85,710	419,058	92,746
Charitable activities	**4**	30,240	-	30,240	21,728
Other trading activities	**5**	5,317	-	5,317	3,698
Investments	**6**	60	-	60	56
Total income		368,965	85,710	454,675	118,228
Expenditure on:					
Raising funds	**7**	46,123	-	46,123	24,266
Charitable activities	**8**	229,943	82,054	311,997	102,238
Total expenditure		276,066	82,054	358,120	126,504
Net income/(expenditure) for the year/ Net movement in funds		92,899	3,656	96,555	(8,276)
Fund balances at 1 December 2021		26,097	-	26,097	34,373
Fund balances at 30 November 2022		118,996	3,656	122,652	26,097

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

LGB ALLIANCE

BALANCE SHEET

AS AT 30 NOVEMBER 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Current assets					
Debtors	**12**	4,000		-	
Cash at bank and in hand		122,312		31,051	
		126,312		31,051	
Creditors: amounts falling due within one year	**13**	(3,660)		(4,954)	
Net current assets			122,652		26,097
Income funds					
Restricted funds	**14**		3,656		-
Unrestricted funds			118,996		26,097
			122,652		26,097

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 November 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 20 July 2023

Ms E Gallagher OBE
Trustee

Company registration number 12338881

1 Accounting policies

Charity information

LGB Alliance is a private company limited by guarantee incorporated in England and Wales. The registered office is Fergusson House, 124-128 City Road, London, EC1V 2NX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company, the Companies Act 2006 and "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)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit or independent examination fees and costs linked to the strategic management of the charity.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.7 Financial instruments

The charitable company has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company’s contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee’s services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charitable company'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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022	2022	2022	2021
	£	£	£	£
Donations and gifts	333,348	76,710	410,058	92,746
Grants receivable	-	9,000	9,000	-
	333,348	85,710	419,058	92,746
Grants receivable for core activities				
National Lottery	-	9,000	9,000	-
	-	9,000	9,000	-

4 Charitable activities

	2022	2021
	£	£
Conference and Events Income	30,240	21,728

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Merchandise Sales	5,317	3,698

6 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	60	56

7 Raising funds

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Fundraising and publicity		
Advertising	27,752	18,250
Other fundraising costs	15,752	1,500
Fundraising and publicity	43,504	19,750
Trading costs		
Merchandise costs	2,619	4,516
	46,123	24,266

8 Charitable activities

	2022	2021
	£	£
Staff costs	30,720	-
Conference and events costs	101,813	57,066
Administration support costs	22,369	6,292
Insurance costs	560	504
Premises, office and IT costs	17,056	7,043
Training	-	270
Helpline costs	5,344	-
Travel and accomodation costs	11,053	1,231
General expenses	1,053	552
Legal and professional costs	120,497	28,610
Bank charges and other finance costs	332	70
Governance Costs	1,200	600
	311,997	102,238
Analysis by fund		
Unrestricted funds	229,943	102,238
Restricted funds	82,054	-
	311,997	102,238

Included within governance costs are independent examiner's fees of £840 (2021 - £600)..

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but 7 of them were reimbursed a total of £10,214 expenses (2021- 6 were reimbursed £6,089).

Detail as follows:

2 Trustees - £5,334 Travelling and Accommodation expenses
2 Trustees - £613 Office expenses
2 Trustees - £3,647 Conference expenses
1 Trustee - £620 General expenses

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	1	-

Employment costs	2022 £	2021 £
Wages and salaries	30,214	-
Other pension costs	506	-
	30,720	-

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Debtors

Amounts falling due within one year:	2022 £	2021 £
Prepayments and accrued income	4,000	-

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	2,460	4,354
Accruals and deferred income	1,200	600
	3,660	4,954

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		
	Incoming resources	Balance at 1 December 2021	Incoming resources	Resources expended	Balance at 30 November 2022
	£	£	£	£	£
National Lottery	-	-	9,000	(5,344)	3,656
Legal Expenses Fund	-	-	76,710	(76,710)	-
	-	-	85,710	(82,054)	3,656

The National Lottery grant was to fund the setting up of a helpline.

The Legal Expense Fund was to receive donations to fund legal fees incurred by the charity.

15 Analysis of net assets between funds

	Unrestricted funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021
	£	£	£	£
Fund balances at 30 November 2022 are represented by:				
Current assets/(liabilities)	118,996	3,656	122,652	26,097
	118,996	3,656	122,652	26,097

16 Related party transactions

Included with Other Creditors (Note 12) are amounts due to Related Parties of £nil (2021: £649).

The amounts owed are as follows:

Ms K Harris	£Nil (2021 - £30)
Ms B Jackson	£Nil (2021 - £619)

Accounts

Charity Registration No. 1194148

Company Registration No. 12338881 (England and Wales)

LGB ALLIANCE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2021

LGB ALLIANCE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms K R Harris	
	Ms B Jackson	
	Professor R Wintemute	(Appointed 28 May 2021)
	Lord Young of Norwood Green	(Appointed 28 May 2021)
	Mr C Roeber	(Appointed 28 May 2021)
	Ms E Gallagher OBE	(Appointed 28 May 2021)
Charity number	1194148	
Company number	12338881	
Registered office	124 City Road London EC1V 2NX	
Independent examiner	John Wilson FCA ATII Howard Wilson Chartered Accountants 36 Crown Rise Watford Hertfordshire WD25 0NE	

LGB ALLIANCE

CONTENTS

The trustees present their annual report and financial statements for the year ended 30 November 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, the Companies Act 2006 and "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
The objects of the charitable company are to promote equality and diversity for the public benefit.

in particular we aim to achieve this by
- the elimination of discrimination on the grounds of sexual orientation;
- advancing education and raising awareness in equality; and
- diversity in respect of lesbian, gay and bisexual people.

The activities undertaken include conducting and/or commissioning research on equality and diversity issues and publishing the useful results to the public, and cultivating a sentiment in favour of equality and diversity for lesbian, gay and bisexual people. As well as promoting human rights (as set out in the universal declaration of human rights and subsequent united nations conventions and declarations) and particularly the rights and freedoms of those who face discrimination on the grounds of sexual orientation.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

Achievements and performance
We have engaged with a wide range of people in order to promote equality and eliminate discrimination.

Our volunteers produced and broadcast free-to-view webinars on a range of subjects pertinent to LGB people with titles including: Talking Homophobia, Should Conversion Therapy Be Banned? and our Election Special.

We created a newsletter to keep our supporters informed about our work and significantly grew our subscriber list.

We supported individuals who contacted us, either by engaging directly or by passing their query to other organisations that could help.

We made over 30 submissions to consultations on a range of issues central to the protection of the rights of LGB people. Those bodies include Ofsted, the Law Commission, Women and Equalities Commission and the Office for Statistics Regulation. In addition, we attended an online webinar hosted by the UN Special Rapporteur on the promotion and protection of the right to freedom of opinion and expression, and wrote a submission that was posted on the OHCHR website. We also wrote and sent submissions to the Independent Expert on Sexual Orientation and Gender Identity.

We met with politicians, academics, artists, journalists and healthcare professionals to make them fully aware about our work and we campaigned on a range of issues, including proposed reforms to the Gender Recognition Act, and proposals to ban two different kinds of “conversion therapy”, which would have directly impacted the rights of LGB people.

Importantly, we provided a source of community and support to those who told us they felt isolated. We responded to a steady stream of people who wrote to thank us, to offer support and/or to request advice.

In April 2021 we were pleased to be registered as a charity.

At that date, the existing directors, Kate Harris, Ann Sinnott, Malcolm Clark and Bev Jackson, were appointed as Trustees and subsequently they were joined by Robert Wintemute, Lord Young of Norwood Green, Kathleen Stock OBE, Conrad Roeber and our Chair, Eileen Gallagher, OBE. Ann Sinnott, Malcolm Clark and Kathleen Stock having since resigned as Trustees and Directors form the charitable company.

We have created a Management Team, including volunteers, to manage the day-to-day business of the charitable company and to run many of its activities directly.

Our vision, mission and values were developed to help us fulfil our charitable objects.

In October 2021 we ran a significant national Conference that was open to the general public and attended by over 450 people. In addition to offering a number of free tickets to those who could not afford to purchase their own, we filmed all of the panels and speakers and posted them free of charge on our YouTube channel. More than 40,000 people viewed those videos and we are satisfied that this, and the range of other activities we have delivered, demonstrate that we have been effective in promoting the rights and freedoms of those who face discrimination on the grounds of sexual orientation. We look forward to building on these activities.

Financial review

The financial results are set out in the following statement of financial activities. The year ended 30 November 2021 shows a net deficit on unrestricted funds amounting to £8,276 (2020 - surplus of £34,373) giving the charitable company carry forward an unrestricted reserve surplus of £26,097 (2020 - £34,373) to be used in furtherance of its charitable objects.

Given the charitable company has only been established for a short period of time, the Trustees are pleased with how the charitable company has been performing financially and are keen to see its reserves grow in the periods to come.

It is the policy of the charitable company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charitable company's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charitable company is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The organisation is a company limited by guarantee and was incorporated on 28 November 2019. The organisation was awarded charitable status on 20 April 2021.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms K R Harris *	
Ms A Sinnott *	(Resigned 2 June 2021)
Mr M Clark *	(Resigned 25 November 2021)
Ms B Jackson *	
Professor R Wintemute	(Appointed 28 May 2021)
Lord Young of Norwood Green	(Appointed 28 May 2021)
Mr C Roeber	(Appointed 28 May 2021)
Ms E Gallagher OBE	(Appointed 28 May 2021)
Ms K Stock OBE	(Appointed 28 May 2021 and resigned 22 November 2021)

* these trustees had been appointed directors of the company on 28 November 2019.

We approached some eminent people who were sympathetic to our broad aims and who we believed would bring the appropriate skills and experience to our Board. We appointed them following rigorous interviews based on the guidance issued by the Charity Commission.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

LGB Alliance consists of six Trustees / Directors, five voluntary management team members, two freelance Administrative Assistants, one freelance Fundraising Co-ordinator, one voluntary Press Officer and up to 14 volunteers who assist with our social media, shop, website, research, events and fundraising.

The trustees' report was approved by the Board of Trustees.

Lord Young of Norwood Green
Trustee

Ms E Gallagher OBE
Trustee

30 June 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 NOVEMBER 2021

The trustees, who are also the directors of LGB Alliance for the purpose 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

LGB ALLIANCE

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF LGB ALLIANCE

I report to the trustees on my examination of the financial statements of LGB Alliance (the charitable company) for the year ended 30 November 2021.

Responsibilities and basis of report
As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable 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 the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement
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 that in any material respect:

1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements 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 financial statements 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 financial statements to be reached.

John Wilson FCA ATII

Howard Wilson Chartered Accountants
36 Crown Rise
Watford
Hertfordshire
WD25 0NE

Dated: 30 June 2022

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Income from:			
Donations and legacies	3	92,746	116,647
Charitable activities	4	21,728	-
Other trading activities	5	3,698	3,506
Investments	6	56	3
Total income		118,228	120,156
Expenditure on:			
Raising funds	7	34,447	24,141
Charitable activities	8	92,057	61,642
Total resources expended		126,504	85,783
Net (expenditure)/income for the year/ Net movement in funds		(8,276)	34,373
Fund balances at 1 December 2020		34,373	-
Fund balances at 30 November 2021		26,097	34,373

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

LGB ALLIANCE

BALANCE SHEET

AS AT 30 NOVEMBER 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Current assets					
Debtors	**11**	-		8,812	
Cash at bank and in hand		31,051		26,161	
		31,051		34,973	
Creditors: amounts falling due within one year	**12**	(4,954)		(600)	
Net current assets			26,097		34,373
Income funds					
Unrestricted funds			26,097		34,373
			26,097		34,373

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 November 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 30 June 2022

Ms E Gallagher OBE
Trustee

Company Registration No. 12338881

1 Accounting policies

Charity information

LGB Alliance is a private company limited by guarantee incorporated in England and Wales. The registered office is 124 City Road, London, EC1V 2NX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company, the Companies Act 2006 and "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)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, despite the ongoing and potential effects of COVID-19, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees continue to adopt the going concern basis of accounting in preparing the financial statements and no adjustments to the results or the carrying values declared in these financial statements are required, and none have been made.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit or independent examination fees and costs linked to the strategic management of the charity.

1 Accounting policies **(Continued)**

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charitable company'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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	92,746	116,647

4 Charitable activities

	2021	**2020**
	£	**£**
Conference ticket sales	21,728	-

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Merchandise Sales	3,698	3,506

6 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	56	3

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Fundraising and publicity		
Advertising	29,931	24,141
Trading costs		
Merchandise costs	4,516	-
	34,447	24,141

8 Charitable activities

	2021	**2020**
	£	**£**
Consultancy	1,499	9,260
Insurance	504	448
Computer costs	1,417	4,659
Office costs	5,626	1,649
Legal and professional costs	34,903	42,066
Staff training	270	102
General expenses	552	622
Travel and subsistence costs	1,231	2,230
Bank charges	70	6
Governance costs	600	600
Conference expenses	45,385	-
	92,057	61,642
	92,057	61,642

Included within governance costs are independent examiner's fees of £600 (2020 - £600)..

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year,.

Expenses were reimbursed as follows:
1 Trustee £1,081 travelling expenses
2 Trustees £2,605 office expenses
3 Trustees £2,403 conference expenses

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Trustees/Directors	7	4

There were no employees whose annual remuneration was more than £60,000.

11 Debtors

Amounts falling due within one year:	2021 £	2020 £
Other debtors	-	3,812
Prepayments and accrued income	-	5,000
	-	8,812

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	2,032	-
Other creditors	2,322	-
Accruals and deferred income	600	600
	4,954	600

13 Related party transactions

13 Related party transactions (Continued)

Included with Other Creditors (Note 12) are amounts due to Related Parties of £649 (2020: £nil).

The amounts owed are as follows:

Ms K Harris	£30
Ms B Jackson	£619

Included with Other Debtors (Note 11) are amounts due from Related Parties of £nil (2020: £3,812).

This represents funds held in Trust by one of the Trustees (Ms K Harris) whilst the organisation established secure banking facilities. All funds were transferred on the successful establishment of full bank facilities in the name of the organsation.