

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

LGB ALLIANCE

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

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LGB ALLIANCE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 NOVEMBER 2024

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.

LGB ALLIANCE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 30 NOVEMBER 2024**

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.

LGB ALLIANCE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

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
Trustee



Ms E Gallagher OBE
Trustee

29 July 2025

LGB ALLIANCE

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

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
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		<u>489,855</u>	<u>61,170</u>	<u>551,025</u>	<u>236,462</u>	<u>10,000</u>	<u>246,462</u>
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		<u>374,506</u>	<u>43,624</u>	<u>418,130</u>	<u>341,351</u>	<u>10,195</u>	<u>351,546</u>
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		<u>14,107</u>	<u>3,461</u>	<u>17,568</u>	<u>118,996</u>	<u>3,656</u>	<u>122,652</u>
Fund balances at 30 November 2024		<u>129,456</u>	<u>21,007</u>	<u>150,463</u>	<u>14,107</u>	<u>3,461</u>	<u>17,568</u>

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 £	£	2023 £	£
Current assets					
Debtors	14	4,000		1,000	
Cash at bank and in hand		148,667		20,985	
		<u>152,667</u>		<u>21,985</u>	
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
			<u>150,463</u>		<u>17,568</u>

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)

LGB ALLIANCE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 NOVEMBER 2024

	Notes	2024 £	£	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

LGB ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2024

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.

LGB ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

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.

LGB ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

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
	<u>455,348</u>	<u>61,170</u>	<u>516,518</u>	<u>192,475</u>	<u>10,000</u>	<u>202,475</u>
Grants						
The Hadley Trust	-	20,000	20,000	-	-	-
Other	-	-	-	77,000	10,000	87,000
	<u>-</u>	<u>20,000</u>	<u>20,000</u>	<u>77,000</u>	<u>10,000</u>	<u>87,000</u>

4 Charitable activities

	2024 £	2023 £
Conference and Events Income	<u>33,186</u>	<u>43,118</u>

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	<u>537</u>	<u>697</u>

LGB ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

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

LGB ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

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 accommodation 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
	<u>387,041</u>	<u>328,780</u>
Analysis by fund		
Unrestricted funds	343,417	318,585
Restricted funds - general	43,624	10,195
	<u>387,041</u>	<u>328,780</u>

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
	<u>1,000</u>	<u>10,000</u>

-

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

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

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
	<u>165,304</u>	<u>113,829</u>

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

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	<u>4,000</u>	<u>1,000</u>

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
	<u>2,204</u>	<u>4,417</u>

LGB ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

16 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
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
	<u>3,461</u>	<u>61,170</u>	<u>(43,624)</u>	<u>21,007</u>
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)	-
	<u>3,656</u>	<u>10,000</u>	<u>(10,195)</u>	<u>3,461</u>

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.

LGB ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

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).

LGB ALLIANCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2024

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	<u>127,608</u>	<u>(101,499)</u>

22 Analysis of changes in net funds

The charitable company had no material debt during the year.