

BRIGHTON AND HOVE LGBT SWITCHBOARD

**TRUSTEES ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2016**

**Registered Number: 3920445
Registered Charity Number: 1088133**

BRIGHTON AND HOVE LGBT SWITCHBOARD
(A Company Limited By Guarantee)
(Registered Number: 3920445)
(Registered Charity Number: 1088133)

CONTENTS

	Page
Trustees' Annual Report	1 – 7
Independent Examiners' Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 – 16

BRIGHTON AND HOVE LGBT SWITCHBOARD

(A Company Limited By Guarantee)
(Registered Number: 3920445)
(Registered Charity Number: 1088133)

TRUSTEES' ANNUAL REPORT 31 MARCH 2016

The Trustees (who also act as Directors for Companies Act purposes) have pleasure in presenting their report and financial statements for the year ended 31 March 2016.

The Trustees believe that the financial statements comply with current statutory requirements and the Charity's governing document.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name:	Brighton and Hove LGBT Switchboard	
Company Number:	3920445	
Charity Number:	1088133	
Directors (Trustees):	T D Read	(Resigned 30 September 2015)
	E K Johnson	(Resigned 11 January 2016)
	R J Adams	(Resigned 1 April 2016)
	M O'Donnell	
	A Von Spreckelsen	
	D Scully	
	K Rust	(Appointed 1 September 2015)
	A M Donnelly	(Appointed 30 June 2015)
	T Davies	(Appointed 18 May 2016)
	D Draper	(Appointed 20 January 2016)
	R I Smith	(Appointed 18 May 2016)
	P A Conlon	(Appointed 30 June 2015 Resigned 1 September 2015)
	A Kane	(Appointed 30 June 2015 Resigned 1 September 2015)
Company Secretary:	A M Donnelly	(Appointed 1 April 2016)
Registered Office:	Community Base Brighton East Sussex BN1 3XG	
Bankers:	Santander UK PLC BBAM Bridle Road Bootle Merseyside L30 4GB	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent, ME19 4JQ
Independent Examiner:	VMR Anderson BA(Hons) FCA DChA Chartered Accountant Clark Brownscombe 2 St Andrews Place Lewes East Sussex BN7 1UP	

BRIGHTON AND HOVE LGBT SWITCHBOARD

(A Company Limited By Guarantee)

(Registered Number: 3920445)

(Registered Charity Number: 1088133)

TRUSTEES' ANNUAL REPORT

31 MARCH 2016

STRUCTURE, GOVERNANCE AND MANAGEMENT

Incorporation

Brighton and Hove LGBT Switchboard was incorporated as a company limited by guarantee (registered number 3920445) on 7 February 2000. The governing document is the Memorandum and Articles of Association as amended by Special Resolutions dated 18 June 2001 and 6 November 2013. The company became a registered charity (registered charity number 1088133) on 21 August 2001.

Trustees

The first members of the Company shall be the Subscribers to the Memorandum of Association. The Management Committee (Directors) may at its discretion admit to membership any lesbian, gay man, bisexual and transgender person who is a volunteer and has satisfactorily completed the volunteer training programme and/or meets such other criteria the Management Committee shall specify pursuant to Article 75.

Risk Management

The Directors have reviewed the major risks to which the charity is exposed and have implemented any necessary systems to mitigate those risks.

PUBLIC BENEFIT

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in section 17 (5) of the Charities Act 2011 to have due regard to public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the following paragraphs, specifically on the “Objectives and Activities” and “Achievements and Performance” for the year, relate in detail the benefit that the charity provides to the public.

OBJECTIVES AND ACTIVITIES

Objectives

The objectives of the company shall be to relieve any mental and emotional difficulties suffered by persons who are lesbian, gay, bisexual and transgender (referred to in this documents as LGBT) or in doubt about their sexual or gender identity or by those who may be affected by, or involved with such persons, by provisions of information, support and counselling services.

ACHIEVEMENTS AND PERFORMANCE

Chair's report

When I joined as a Trustee at the beginning of this year, and more recently since becoming Interim Chair in June, I wanted to become involved with a Brighton & Hove based LGBT+ charity that supported all areas of our community, and Brighton & Hove LGBT Switchboard fitted this to a tee. Having worked and volunteered in the charity sector for twenty years with the last fifteen mainly supporting governance, finance and strategic development, I felt I had something to offer in terms of skills, experience and commitment. I'm thrilled to say that this year has exceeded my expectations, as a united team of Board of Trustees, CEO, staff and volunteers worked enthusiastically to keep the organisation relevant and connected to its audiences.

BRIGHTON AND HOVE LGBT SWITCHBOARD

(A Company Limited By Guarantee)

(Registered Number: 3920445)

(Registered Charity Number: 1088133)

TRUSTEES' ANNUAL REPORT

31 MARCH 2016

Switchboard is facing the same challenges as many other organisations in our sector and beyond: the demand for our service grows as public services are cut further and will continue to do so; there is reduced funding available from all sources both statutory and charitable giving; and there is greater competition for that funding, alongside a greater emphasis from funders on commissioning, evidence of outcomes and partnership working. All of this comes at a time where there is greater scrutiny of the way charities are governed, and a shift in the way people expect to connect and be informed in a digital world.

One example to affect Switchboard this year has been the shift from our main funder Brighton & Hove County Council from grants based to commissioning based funding, with an emphasis on partnerships and outcomes. At the time of writing this new process is underway and we are lucky enough to have a strong, skilled group of people all working towards a successful outcome. We have a proven track record of successful partnerships within Brighton & Hove with organisations such as RISE, Mind Out and the Survivors Network, and we will continue to build on these current partnerships while identifying further creative, collaborative opportunities in the community.

The impacts of these changes have formed much of our strategic focus at Switchboard in 2015/16, leading to a three-year Business and Development plan for 2017-20 that will focus and guide our organisation forward. That plan is now completed and focuses on four key strategic areas: information and social marketing; counselling, support and empowerment; community development; and social transformation. The plan sets out not only our vision for Switchboard as a valued part of the local LGBT+ community and beyond, but also the options for how our organisation can achieve its strategic aims in a challenging, competitive environment, and in the face of changing expectations from the community on how they want us to engage and support them. The plan is confident and ambitious, one that recognises the environment we are working in, the digital potential and the needs of our community.

The Business and Development plan forms the baseline for all fundraising, marketing, brand and promotion activity. We are currently reviewing our fundraising strategy to ensure all funding streams align to our wider strategic aims as an organisation - it is tempting for a charity to pursue a pot of money simply because it is there, not because it fits with the overall strategic aims. Therefore, our fundraising will be assessed for its synergy with our vision, our aims, our existing services and capabilities, and importantly the services and connections of other organisations in the locality. We plan to conduct similar reviews of our brand, marketing and digital presence.

In May we bid a sad farewell to Natalie Woods; after many years dedicated service as Director of Switchboard, Natalie felt it was time to move on to new challenges, and she leaves a lasting legacy of services from advice and information, counselling, community development and a greater focus on older people. Everyone at Switchboard wishes her well and sends her their heartfelt thanks.

Many people involved in Switchboard contribute to making it the great organisation it is today so I wish to extend my personal thanks to: my fellow trustees for all their support and commitment throughout the year; to the staff team for their hard work, dedication and commitment; and to our volunteers as they continue to offer their time, energy and enthusiasm to ensure the service continues.

Finally, I wish to thank our funders, partners and all other stakeholders for their continued support, as we move into another exciting year for Switchboard and the Brighton & Hove LGBT community.

Dawn Draper - Interim Chair

BRIGHTON AND HOVE LGBT SWITCHBOARD

(A Company Limited By Guarantee)

(Registered Number: 3920445)

(Registered Charity Number: 1088133)

TRUSTEES' ANNUAL REPORT

31 MARCH 2016

About Brighton and Hove LGBT Switchboard

Brighton and Hove LGBT Switchboard is a community-based LGBT+ charity set up in 1975: it is the longest-running LGBT+ charity in the Brighton & Hove area. Our mission is to listen, inform and support to build strong and connected LGBT+ communities across Brighton & Hove and beyond, and to build a society that values and respects LGBT+ communities and supports their personal growth and well-being.

We aim to reach LGBT+ people who are the most marginalized, isolated and find it difficult to access support, such as older people, disabled people, people with learning difficulties, BME people and parents. We also aim to work with statutory and voluntary services to improve their LGBT+ awareness and provision, and their own ability to be inclusive and supportive to LGBT+ people and communities.

Our main services and projects are:

- Telephone help-line
- Face-to-face counselling service.
- LGBT engagement, consultation, community development and Infrastructure support project (LGBT HIP)
- LGBT older peoples' project, comprising support and outreach programs
- Volunteering opportunities

We offer a volunteer-run telephone helpline service in the evenings, plus email and webchat support.

Our face-to-face counselling service started in 1997, offering affordable, LGBT+ affirmative counseling by qualified and trainee therapists.

The Older LGBT+ project started in 2014 to reduce isolation and increase well-being. The project offers social and support drop-ins, trips and other activities, and works closely with statutory services to provide training and consultancy.

Our Health & Inclusion Project (HIP) has been running for 5 years, engaging and consulting LGBT+ people on their needs and experiences in order to improve local council and NHS services. HIP also works in partnership with other charities to improve access and support for marginalized LGBT+ people, including those with learning disabilities and non-English speakers.

Our amazing volunteers are drawn from the local LGBT+ community and deliver the help-line and counselling services and are also active within our other projects and support a range of outreach activities. We also have a committed Board of volunteer trustees.

As the only generic LGBT+ organisation in the Brighton & Hove area, our expertise and specialist knowledge of the needs and experiences of the LGBT+ community continues to ensure the local LGBT+ communities are supported through our services and the partnership work and connections we make. We are well-regarded by our partners and statutory agencies, as evidenced by the number of those regularly approaching us for advice, consultation, training and representation at community events. Our partnership work enables us to reach many more people than those that have direct contact with us and we continue to support our direct service users with high-quality LGBT+ affirmative services targeted to their needs.

BRIGHTON AND HOVE LGBT SWITCHBOARD

**(A Company Limited By Guarantee)
(Registered Number: 3920445)
(Registered Charity Number: 1088133)**

TRUSTEES' ANNUAL REPORT 31 MARCH 2016

Strategic Report

1. Achievements and Performance

- We provided a direct support helpline and further signposting to 374 in-need callers, 93 email correspondents and 35 web-chat users. These were all delivered through volunteering opportunities for local LGBT+ people.
- We provided 337 face-to-face counselling sessions at subsidized rates as part of a service providing training opportunities for a bank of volunteer counsellors.
- We engaged in community development projects across the city and with various partners including the council. Highlights include the citywide Trans Needs Assessment, a consultation on Trans People's experiences of hospital care and the continuation of our work with Rise on Domestic Violence.
- We contacted and supported 142 older LGBT+ individuals through three community-based monthly drop-in sessions as well as direct support and referral to other services where needed and developed an LGBT+ befriending service. Alongside direct support, work has been undertaken with partners to develop and support understanding of the housing and social care needs of older LGBT+ people.

LGBT Switchboard is a long-established organisation that provides high-quality unique and vital services to local LGBT+ communities. We also provide networking capabilities, tying together work undertaken by the local authority and other more specialist charities to assure the needs of local LGBT+ people are not overlooked, while providing support and signposting to individuals so that they are not left behind.

2. Going Concern

LGBT Switchboard continues to face financial challenges, as a charity primarily supported by statutory funding in a climate where it is necessary to explore more diverse funding streams in order to remain financially sustainable. To this end the charity has sought to diversify its funding base, seeking income from corporate and individual donors, as well as seeking increased funding from grant awarding bodies. This has enabled an increase in free reserves over 2015-16 allowing the trustees to budget on a deficit basis in 2016-17 and maintain services despite known cuts without going below agreed levels of held reserve. Recommissioning for projects will be happening for the 2017 financial year at which point a new balance in budgeting will be sought

LGBT Switchboard has been undergoing internal restructuring which has seen a change in focus from freelance project managers to permanent paid staff. The aim has been to ensure long-term stability and accountability for projects and for volunteers. Alongside this, some new trustees have joined the Board and we said a fond farewell to our long-serving director Natalie Woods, who left the organisation after 15 years of dedicated service. Although stability in the wake of these changes is of the utmost importance, we have also taken the opportunity to restructure: we have a new CEO role with greater leadership responsibilities and the board has moved to bi-monthly meetings with a focus on working-groups and subcommittees to take on specific tasks on behalf of the wider Board.

Our focus for the future is to:

- develop a robust new organisational strategy to take us into the next phase of operations;
- ensure our financial and operational sustainability in a way that is evidence-based and responsive to the needs of service users and the wider community;
- value, support and provide opportunities for our staff and volunteers; and
- ensure strong governance, transparency and accountability to funders and the wider LGBT+ communities.

BRIGHTON AND HOVE LGBT SWITCHBOARD

(A Company Limited By Guarantee)
(Registered Number: 3920445)
(Registered Charity Number: 1088133)

TRUSTEES' ANNUAL REPORT **31 MARCH 2016**

3. Financial Review

The year ending March 2016 has seen Switchboard continue its policy of consolidation of reserves. With the 40:400 club, celebrating our 40th anniversary, we reached out directly to local businesses and have been able to use their generous donations to help provide stability in the coming year in the face of known budget cuts from core and statutory funding. Our free reserves are now at £65,134, above the minimum stipulated level within the reserves policy of three months of budgeted expenditure (£44,220) allowing the board to release them within the year to guarantee our full level of service and maintain financial security.

Switchboard would like to thank the following partners and grant-awarding bodies for their support in 2015-16.

- Awards for All
- Brighton & Hove City Council
- Brighton & Hove Clinical Commissioning Group
- Brighton & Hove PCT
- Lloyds - Train the Trainer
- Mind Out
- Rainbow Fund
- Rise
- Sussex Community Foundation
- The Breakfast Club

Switchboard would also like to thank all of the members of the 40:400 club and everyone who fundraised for us during the year.

STATEMENT OF DIRECTORS' (TRUSTEES') RESPONSIBILITIES

The Trustees (who are also Directors of Brighton and Hove LGBT Switchboard for the purposes 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 company as at the end of the year and of the surplus or deficit of the company for that period. In preparing those financial statements, the Trustees are required to:

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

BRIGHTON AND HOVE LGBT SWITCHBOARD

(A Company Limited By Guarantee)

(Registered Number: 3920445)

(Registered Charity Number: 1088133)

TRUSTEES' ANNUAL REPORT

31 MARCH 2016

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the company and to prevent and detect fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the Special Provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Statement of Recommended Practice – Accounting and Reporting by Charities.

INDEPENDENT EXAMINER

In accordance with section 72 of the Memorandum of Association the Company has dispensed with the requirement to have its accounts formally audited and has appointed VMR Anderson BA(Hons) FCA DChA of Clark Brownscombe to act as Independent Examiner.

The report of the Directors has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Signed on behalf of the board:

Amsel von Spreckelsen - Director / Trustee

Date: 17 October 2016

BRIGHTON AND HOVE LGBT SWITCHBOARD

(A Company Limited By Guarantee)

(Registered Number: 3920445)

(Registered Charity Number: 1088133)

INDEPENDENT EXAMINERS' REPORT TO THE MEMBERS OF BRIGHTON AND HOVE LGBT SWITCHBOARD

I report on the accounts of the company for the year ended 31 March 2016 which are set out on pages 9 to 16.

Respective responsibilities of Trustees and Examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself the Charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

VMR Anderson BA(Hons) FCA DChA
Chartered Accountant
Clark Brownscombe
2 St Andrews Place
Lewes
East Sussex BN7 1UP

Date: 18 October 2016

BRIGHTON AND HOVE LGBT SWITCHBOARD**(A Company Limited By Guarantee)****(Registered Number: 3920445)****(Registered Charity Number: 1088133)****STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2016
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
INCOME FROM					
Donations - Individuals		1,730	35	1,765	(347)
Grants	4	28,000	132,089	160,089	144,330
Charitable activities					
- Counselling and course fees		5,505	300	5,805	7,672
Other trading activities		10,382	-	10,382	1,116
Investments		<u>2</u>	<u>-</u>	<u>2</u>	<u>-</u>
TOTAL		<u>45,619</u>	<u>132,424</u>	<u>178,043</u>	<u>152,771</u>
EXPENDITURE ON					
Raising funds	5	8,472	-	8,472	2,756
Charitable activities	5	<u>26,718</u>	<u>127,038</u>	<u>153,756</u>	<u>150,117</u>
TOTAL		<u>35,190</u>	<u>127,038</u>	<u>162,228</u>	<u>152,873</u>
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		10,429	5,386	15,815	(102)
TRANSFERS		<u>(40)</u>	<u>40</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS		10,389	5,426	15,815	(102)
BALANCE BROUGHT FORWARD		<u>54,745</u>	<u>3,391</u>	<u>58,136</u>	<u>58,238</u>
BALANCE CARRIED FORWARD		<u>65,134</u>	<u>8,817</u>	<u>73,951</u>	<u>58,136</u>

The detailed 2015 comparative statement of financial activities is reported in note 2.

The notes form part of these financial statements

BRIGHTON AND HOVE LGBT SWITCHBOARD**(A Company Limited By Guarantee)****(Registered Number: 3920445)****(Registered Charity Number: 1088133)****BALANCE SHEET
AS AT 31 MARCH 2016**

	Note	2016		2015	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	6		1,421		2,087
CURRENT ASSETS					
Debtors	7		739		6,936
Cash at bank and in hand			<u>83,693</u>		<u>75,570</u>
			84,432		82,506
CREDITORS: amounts falling due within one year	8		<u>(11,902)</u>		<u>(26,457)</u>
NET CURRENT ASSETS					
			<u>72,530</u>		<u>56,049</u>
			<u>73,951</u>		<u>58,136</u>
CAPITAL AND RESERVES					
Restricted funds	13		8,817		3,391
Unrestricted funds	12		<u>65,134</u>		<u>54,745</u>
			<u>73,951</u>		<u>58,136</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- Ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- Preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the Board of Directors on 17 October 2016 and were signed on its behalf by:

Amsel von Spreckelsen - Director/Trustee

The notes form part of these financial statements

BRIGHTON AND HOVE LGBT SWITCHBOARD

(A Company Limited By Guarantee)

(Registered Number: 3920445)

(Registered Charity Number: 1088133)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), the Companies Act 2006 and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice issued in January 2015.

The financial statements have been prepared on a going concern basis.

1.2 Income

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Other income and income from investments is included when received.

1.3 Expenditure

Resources expended are recognised in the period in which they are incurred and include attributable VAT which cannot be recovered.

In accordance with the Statement of Recommended Practice: Accounting by Charities, the resources expended have been categorised as follows:

- (i) Costs of raising funds – comprise those costs incurred in publicity and fund raising events.
- (ii) Charitable activities – comprise all expenditure directly relating to the principal activity and the associated administration costs.

1.4 Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computers	-	33⅓% straight line
Office equipment	-	15% reducing balance

1.6 Unrestricted funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

1.7 Designated funds

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

1.8 Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

BRIGHTON AND HOVE LGBT SWITCHBOARD**(A Company Limited By Guarantee)****(Registered Number: 3920445)****(Registered Charity Number: 1088133)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016****2. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £
INCOME FROM			
Donations - Individuals	(347)	-	(347)
Grants	28,000	116,330	144,330
Charitable activities			
- Counselling and course fees	7,632	40	7,672
Other trading activities	<u>816</u>	<u>300</u>	<u>1116</u>
TOTAL	<u>36,101</u>	<u>116,670</u>	<u>152,771</u>
EXPENDITURE ON			
Raising funds	2,756	-	2,756
Charitable activities	<u>28,857</u>	<u>121,260</u>	<u>150,117</u>
TOTAL	<u>31,613</u>	<u>121,260</u>	<u>152,873</u>
NET INCOME/(EXPENDITURE)	4,888	(4,590)	(102)
BALANCE BROUGHT FORWARD	<u>50,257</u>	<u>7,981</u>	<u>58,238</u>
BALANCE CARRIED FORWARD	<u>54,745</u>	<u>3,391</u>	<u>58,136</u>

BRIGHTON AND HOVE LGBT SWITCHBOARD

(A Company Limited By Guarantee)

(Registered Number: 3920445)

(Registered Charity Number: 1088133)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016****3. NET INCOME**

The net income is stated after charging:

	2016	2015
	£	£
Depreciation of tangible fixed assets - owned by the company	1,116	887
Independent Examiners' fee	<u>1,450</u>	<u>2,160</u>

During the year, no director/trustee received any emoluments or reimbursement for services (2015: £Nil).

Details of staff costs are as follows:

	2016	2015
	£	£
Salaries	108,978	80,600
Social Security Costs	<u>7,813</u>	<u>5,874</u>
	<u>116,791</u>	<u>86,474</u>
Average No. of employees	<u>6</u>	<u>6</u>

No employee received remuneration in excess of £60,000 (2015: £None).

4. GRANTS RECEIVED

	Unrestricted	Restricted	2016	2015
	£	£	£	£
Brighton & Hove City Council				
- Old Peoples Project	-	22,935	22,935	19,934
- TNA Research	-	-	-	10,237
- Discretionary 3 year grant	28,000	-	28,000	28,000
- HIV Prevention	-	21,000	21,000	21,000
- Pride Events	-	250	250	250
- HIP	-	910	910	28,500
Clinical Commissioner Group	-	23,291	23,291	23,291
Brighton & Hove Primary Care Trust				
HIP	-	38,000	38,000	-
Rainbow Fund				
- DVP	-	2,500	2,500	2,500
- Counselling supervision	-	5,000	5,000	-
Lloyds TSB Foundation	-	2,000	2,000	-
MindOut	-	4,010	4,010	4,010
RISE	-	800	800	400
Sussex Community Foundation	-	2,500	2,500	-
Breakfast Club	-	3,890	3,890	-
Awards for All				
- Brought forward	-	703	703	6,208
- Survivor's network	-	4,300	4,300	-
	<u>28,000</u>	<u>132,089</u>	<u>160,089</u>	<u>144,330</u>

BRIGHTON AND HOVE LGBT SWITCHBOARD**(A Company Limited By Guarantee)****(Registered Number: 3920445)****(Registered Charity Number: 1088133)****NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016**

5. EXPENDITURE	Unrestricted	Restricted	2016	2015
	£	£	£	£
Cost of raising funds				
Fundraising events	<u>8,472</u>	<u>-</u>	<u>8,472</u>	<u>2,756</u>
Charitable Activities:				
Access	-	2,223	2,223	1,497
Consultancy and services	2,544	1,264	3,808	28,163
Depreciation – Furniture, fittings and office	342	-	342	223
Depreciation – Computer equipment	774	-	774	664
Pride and other community events	884	-	884	1,192
Advertising and PR	-	127	127	633
Marketing materials	-	665	665	1,862
Community consultations	-	110	110	480
AGM costs	323	-	323	171
Office overheads	4,096	1,780	5,876	6,053
Premises	10,512	-	10,512	11,328
Professional memberships	-	1,078	1,078	716
Salaries	7,193	110,800	117,993	87,686
Training	50	2,723	2,773	3,136
Transport	-	570	570	594
Volunteer support	-	5,698	5,698	5,719
	<u>26,718</u>	<u>127,038</u>	<u>153,756</u>	<u>150,117</u>

BRIGHTON AND HOVE LGBT SWITCHBOARD

(A Company Limited By Guarantee)

(Registered Number: 3920445)

(Registered Charity Number: 1088133)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016****6. TANGIBLE FIXED ASSETS**

	Furniture, Fittings and Equipment £	Computer Equipment £	Total £
Cost			
At 1 April 2015	1,300	2,247	3,547
Additions	-	450	450
Disposals	-	-	-
At 31 March 2016	<u>1,300</u>	<u>2,697</u>	<u>3,997</u>
Depreciation			
At 1 April 2015	347	1,113	1,460
Charge for the year	342	774	1,116
On Disposals	-	-	-
At 31 March 2016	<u>689</u>	<u>1,887</u>	<u>2,576</u>
Net book value			
At 31 March 2016	<u>611</u>	<u>810</u>	<u>1,421</u>
At 31 March 2015	<u>953</u>	<u>1,134</u>	<u>2,087</u>

7. DEBTORS

	2016 £	2015 £
Debtors	-	6,121
Prepayments	739	777
Gift Aid reclaim	-	38
	<u>739</u>	<u>6,936</u>

8. CREDITORS: Amounts falling due within one year

	2016 £	2015 £
Other creditors and accruals	1,378	1,961
Social Security costs	2,524	1,293
Deferred Income	<u>8,000</u>	<u>23,203</u>
	<u>11,902</u>	<u>26,457</u>

9. COMPANY STATUS

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

BRIGHTON AND HOVE LGBT SWITCHBOARD

(A Company Limited By Guarantee)

(Registered Number: 3920445)

(Registered Charity Number: 1088133)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016**

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible			
	Fixed	Net current	Total	Total
	Assets	Assets	2016	2015
	£	£	£	£
Restricted	-	8,816	8,816	3,391
Unrestricted	<u>1,421</u>	<u>63,713</u>	<u>65,134</u>	<u>54,745</u>
	<u>1,421</u>	<u>72,529</u>	<u>73,950</u>	<u>58,136</u>

11. STATEMENT OF FUNDS

	Balance				Balance
	1 April	Income	Expenditure	Transfers	31 March
	2015	£	£	£	2016
	£				£
Unrestricted Funds					
General Reserves	<u>54,745</u>	<u>45,618</u>	<u>(35,189)</u>	<u>(40)</u>	<u>65,134</u>

12. RESTRICTED FUNDS

	Balance	Income	Expenditure	Transfers	Balance
	1 April 2015				31 March
	£	£	£	£	2016
					£
Awards for All	-	703	(703)	-	-
Awards for all					
– Survivors network	-	4,300	-	-	4,300
B&H PCT – Counselling	(40)	-	-	40	-
B&H PCT					
– Clinical Community HIP Grant	-	23,291	(23,291)	-	-
B&HCC HIV Prevention Grant	-	21,000	(21,000)	-	-
B&HCC LGBT HIP	288	38,000	(38,288)	-	-
B&HCC					
– Pride Events (Pride, Outreach)	250	250	(500)	-	-
B&HCC HIP Dem Services)	-	910	(910)	-	-
B&HCC					
Older Peoples Project	205	22,935	(23,140)	-	-
Lloyds Train the Trainer	-	2,000	(2,000)	-	-
Mind Out	1,003	4,010	(5,013)	-	-
Rainbow Fund DVP	-	2,500	(2,500)	-	-
Rainbow Fund - Counselling	1,285	5,000	(4,164)	-	2,121
RISE	400	800	(1,200)	-	-
Sussex Community Foundation	-	2,500	(2,500)	-	-
The Breakfast Club	-	3,890	(1,494)	-	2,396
Older People's Project	-	35	(35)	-	-
Course fees – Older People's Project	-	300	(300)	-	-
	<u>3,391</u>	<u>132,424</u>	<u>127,038</u>	<u>40</u>	<u>8,817</u>