

BRIGHTON AND HOVE LGBT SWITCHBOARD

**TRUSTEES ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2017**

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

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

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BRIGHTON AND HOVE LGBT SWITCHBOARD

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TRUSTEES' ANNUAL REPORT **31 MARCH 2017**

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 2017.

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):	R J Adams M O'Donnell A Von Spreckelsen D Scully K Rust A M Donnelly T Davies D Draper R I Smith R B Abbott	(Resigned 1 April 2016) (Resigned 11 November 2016) (Resigned 28 October 2016 reappointed 1 May 2017) (Appointed 18 May 2016) (Appointed 20 December 2016)
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	

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TRUSTEES' ANNUAL REPORT **31 MARCH 2017**

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

I am going to start with the standard opening comment that it has been a challenging year (it has been for the vast majority of the voluntary sector) but it has also been a year of change, organisational restructures and development, local authority move from grants to commissioning plus a turnover of staff in a relatively small team. Although all this has been at times challenging and difficult for all those involved it has also a year of reviewing some of our services and strategically planning where LGBT Switchboards future may be heading.

Brighton and Hove council's move from grants to commissioning for some services from the voluntary sector in Brighton and Hove has been a resource intensive process as each bid had to be in partnership with other organisations in the sector; we lead on one bid and were in partnership with Community Works (and others) in a second one as this was our HIP funding; this in part is secured until 2020 as we are still awaiting the CCG funding plans from September 2017. Although we were unsuccessful in one bid we were successful in securing funding in partnership with Survivors Network via the councils Communities Fund (collaboration) for 2017-18.

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I wish to thank everyone that was involved in this process with Switchboard both internally and externally as your skills, enthusiasm and professionalism helped enormously.

We have been successful in being awarded funding from Awards for All to pilot a one year dedicated helpline in partnership with Survivors' Network helpline which offers support to trans people including those who are non-binary and questioning who have experienced sexual violence at any point in their lifetime. At the end of the pilot we have agreed this was such a successful project that we are to continue with this service for the community and are looking for funding opportunities to allow us to do this.

Other funding successes have been via Sussex Community Foundation for our Older People Project, American Express and Rainbow Chorus.

Organisationally the charity has seen a number of changes in the past year especially with regard to staff and service delivery. We needed to go out a second time to recruit a new CEO following the departure of Patrick Stoakes in October; after three months with us. During the overlap period I stood down as Chair/Trustee and took on the interim CEO role thus ensuring the charity was managed and lead effectively. Thankfully we were able to recruit an excellent new CEO and Daniel Cheesman joined us at the end of March. I want to take this opportunity to thank Patrick for all the work he completed in his short time with us and welcome Daniel into the organisation.

Our helpline and counselling services manager also left for pastures new in February, although Katie did continue for a short while with some consultancy work to support our management of the counselling service for which I wish to thank her for.

In light of current and future funding cuts, the Board of Trustees looked at the low-cost counseling service as part of an ongoing organisational review, and concluded that Switchboard was not strategically or operationally the right organisation to continue providing LGBTQ counselling in the area. This was a difficult decision for the Trustees to have to make as this service has run for 22 years and has been viewed highly by the community and service users. The board considered a number of options before the final decision to close the service, including continuing to provide the service, establishing the service as its own entity, partnering with other organisations but ultimately agreed to closing the service in June 2017. The Trustees would like to thank everyone both past and present that has been involved in this service as your contributions have been invaluable to both Switchboard and the community.

The impacts of these changes have formed much of our strategic focus at Switchboard in 2017, leading us to review and redraft our Strategy for 2017-20 and to formalise a plan to take the organisation forward. As part of developing this strategy the organisation has planned a number of engagement events throughout the year with staff, volunteers, the LGBTQ community and stakeholders to allow people to have a say in what they require from Switchboard. Switchboard has been a valued part of the local LGBTQ community for 43 years and we wish to ensure it remains relevant and that our services offer meets the needs of all our community.

I wish to take the opportunity to thank all our partners, stakeholders, funders and fundraisers for their continued support.

Finally I wish to say a huge thanks to all those involved in Switchboard, Trustees, staff, volunteers and supporters as all your contributions, work and support throughout the year allows Switchboard to continue and thrive, you have all been amazing!

Regards,
Dawn Draper - Chair

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About Brighton and Hove LGBT Switchboard

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

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

The Older LGBTQ 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 LGBTQ 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 LGBTQ people, including those with learning disabilities and non-English speakers.

Our amazing volunteers are drawn from the local LGBTQ 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 LGBTQ organisation in the Brighton & Hove area, our expertise and specialist knowledge of the needs and experiences of the LGBTQ community continues to ensure the local LGBTQ 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 LGBTQ affirmative services targeted to their needs.

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Strategic Report

1. Achievements and Performance

- We provided a direct support helpline and further signposting (via telephone, webchat and email) to **1,072** callers. These were all delivered through volunteering opportunities for local LGBTQ people.
- We worked in partnership with Survivors Network to support the development of the Trans Survivors Helpline. Running on Sunday afternoons the helpline is run by individuals who identify as Trans and non-binary and it the first helpline of its kind in the UK.
- We provided **677** face-to-face counselling sessions and supported **77** counselling clients at subsidized rates. In doing so we offered volunteering counselling placements to a dedicated team of counsellors – both trainees and qualified.
- We engaged with **294** individuals the LGBTQ community through our HIP consultations, including the following areas of research:
 - Healthy Eating and Active Living
 - NHS Feedback, Concerns and Complaints
 - LGBT Inclusion Award
 - Digital Marketing and Communications
 - Working Together for Wellbeing
 - LGBT Domestic Abuse: Workers Awareness and Professional Confidence Survey
- We contacted and supported **152** older LGBTQ individuals through three community-based monthly drop-in sessions as well as direct support and referral to other services where needed and developed an LGBTQ 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 LGBTQ people.
- We have worked at a national level, working in partnership with Stonewall Housing and Opening Doors to look at ways in which services for older LGBTQ people can be enhanced.
- We have developed a monthly drop in for LGBTQ Disabled People and will now develop this thanks to funding from The Tudor Trust.
- We have increased the amount of followers we have on social media and have sizable followers on both Facebook and Twitter and use these as platforms for engaging and informing the LGBTQ community.

LGBT Switchboard is a long-established organisation that provides high-quality unique and vital services to local LGBTQ communities. We also provide networking opportunities, tying together work undertaken by the local authority and other more specialist charities to assure the needs of local LGBTQ 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.

LGBT Switchboard also faces the challenge of how to promote the services that Switchboard offers and tell the story of the difference that we make to those who use our services. As a well-established charity it is important to look at ways in which we tell our story and communicate the difference that we make to the lives of those who use our project.

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Over the summer of 2017 LGBT Switchboard will be consulting with stakeholders and service users to gain a better understanding to not only the difference we make but also how we are perceived. This will consultation will feed into the strategic setting that our new CEO and Trustees are working on and this will culminate in a new business plan for the charity that we take us into the next five years.

3. Financial Review

The year ending March 2017 has seen Switchboard seek stability in a climate of unknown funding and to prepare for a new paradigm in local statutory funding. Local authority budgets from 2017 onwards are being cut and where previously we would have been bidding as an individual organisation we are now working in partnership with a number of other service providers across the city. This provides opportunities for increased skills and knowledge sharing but presents challenges as well. Our free reserves are slightly depleted at £55,432 after a year of planned budget deficit to ensure that services were maintained, but remain well above the minimum stipulated level within the reserves policy of three months of budgeted expenditure (£30,556). The trustees have again decided to operate a deficit budget for the year 2017-18, consolidating and reviewing services where necessary and rebasing funding assumptions and sources with the aim to run a balanced budget from 2018 onwards.

Switchboard would like to thank the following partners and grant-awarding bodies for their support in 2016-17.

- American Express
- Brighton & Hove City Council
- Brighton & Hove Clinical Commissioning Group
- Brighton & Hove PCT
- Mind Out
- Rainbow Fund
- Rise
- Sussex Community Foundation
- The Breakfast Club
- Survivors Network
- Sussex Community Foundation

Switchboard would also like to thank 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;

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

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: 22 August 2017

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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 2017 which are set out on pages 9 to 17.

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 to indicate that:

- accounting records have not been kept in accordance with Section 386 of the Companies Act 2006;
- the financial statements do not accord with such records;
- whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS 102)
- any matter which I believe should be drawn to the reader to gain a proper understanding of the financial statements.

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

Date: 29 August 2017

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 2017
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
INCOME FROM					
Donations - Individuals		419	-	419	1,765
Grants	4	28,000	109,550	137,550	160,089
Charitable activities					
- Counselling and course fees		3,713	-	3,713	5,805
Other trading activities		2,551	702	3,253	10,382
Investments		<u>53</u>	<u>-</u>	<u>53</u>	<u>2</u>
TOTAL		<u>34,736</u>	<u>110,252</u>	<u>144,988</u>	<u>178,043</u>
EXPENDITURE ON					
Raising funds	5	190	-	190	8,472
Charitable activities	5	<u>44,248</u>	<u>108,881</u>	<u>153,129</u>	<u>153,756</u>
TOTAL		<u>44,438</u>	<u>108,881</u>	<u>153,319</u>	<u>162,228</u>
NET (EXPENDITURE)/INCOME		(9,702)	1,371	(8,331)	15,815
BALANCE BROUGHT FORWARD		<u>65,134</u>	<u>8,817</u>	<u>73,951</u>	<u>58,136</u>
BALANCE CARRIED FORWARD		<u>55,432</u>	<u>10,188</u>	<u>65,620</u>	<u>73,951</u>

The detailed 2016 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 2017**

	Note	2017		2016	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	7		979		1,421
CURRENT ASSETS					
Debtors	8		592		739
Cash at bank and in hand			<u>93,685</u>		<u>83,693</u>
			94,277		84,432
CREDITORS: amounts falling due within one year	9		<u>(29,636)</u>		<u>(11,902)</u>
NET CURRENT ASSETS			<u>64,641</u>		<u>72,530</u>
			<u>65,620</u>		<u>73,951</u>
CAPITAL AND RESERVES					
Restricted funds	13		10,188		8,817
Unrestricted funds	12		<u>55,432</u>		<u>65,134</u>
			<u>65,620</u>		<u>73,951</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) Ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) Preparing financial statements which give a true and fair view of the state of affairs of the 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.

The financial statements were approved by the Board of Directors on 22 August 2017 and were signed on its behalf by:

Amsel von Spreckelsen - Director/Trustee

The notes form part of these financial statements

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 2015), hereafter referred to as the Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Brighton and Hove LGBT Switchboard meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

In the application of the charity'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, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. However, there are no judgements or assumptions that have a significant risk of causing material adjustment.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

This is the first year that the charity has presented its results under FRS 102, having previously prepared them under UK GAAP. The date of transition to FRS 102 was 1 April 2015. In preparing the financial statements the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

1.3 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.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

1.4 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.

1.5 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.

1.6 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

1.7 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.

1.8 Designated funds

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

1.9 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.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017****2. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES**

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

3. NET INCOME

The net income is stated after charging:	2017	2016
	£	£
Depreciation of tangible fixed assets - owned by the company	685	1,116
Independent Examiners' fee	<u>1,740</u>	<u>1,450</u>

During the year, no director/trustee received any emoluments or reimbursement for services (2016: £Nil).

The key management personnel of the company comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel were £22,200 (2016: £26,174).

Details of staff costs are as follows:	2017	2016
	£	£
Salaries	109,583	108,978
Social Security Costs	8,411	7,813
Pension costs	<u>127</u>	<u>-</u>
	<u>118,121</u>	<u>116,791</u>
Average No. of employees	<u>6</u>	<u>6</u>

No employee received remuneration in excess of £60,000 (2016: £None).

BRIGHTON AND HOVE LGBT SWITCHBOARD**(A Company Limited By Guarantee)****(Registered Number: 3920445)****(Registered Charity Number: 1088133)****NOTES TO THE FINANCIAL STATEMENTS
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4. GRANTS RECEIVED	Unrestricted	Restricted	Total	Total
	£	£	2017	2016
			£	£
Brighton & Hove City Council				
- Old Peoples Project	-	21,434	21,434	22,935
- Discretionary 3 year grant	28,000	-	28,000	28,000
- HIV Prevention	-	10,500	10,500	21,000
- Pride Events	-	250	250	250
- HIP	-	32,000	32,000	910
Clinical Commissioner Group				
- HIP	-	23,996	23,996	23,291
- NHS Kite Mark	-	3,000	3,000	-
Brighton & Hove Primary Care Trust				
HIP	-	-	-	38,000
Rainbow Fund				
- DVP	-	-	-	2,500
- Counselling supervision	-	240	240	5,000
Lloyds TSB Foundation	-	-	-	2,000
MindOut	-	4,010	4,010	4,010
RISE	-	800	800	800
Sussex Community Foundation	-	6,000	6,000	2,500
American Express	-	7,320	7,320	-
Breakfast Club	-	-	-	3,890
Awards for All				
- Brought forward	-	-	-	703
- Survivor's network	-	-	-	4,300
	<u>28,000</u>	<u>109,550</u>	<u>137,550</u>	<u>160,089</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 2017

5. EXPENDITURE

	Unrestricted £	Restricted £	Total 2017 £	Total 2016 £
Cost of raising funds				
Fundraising events	<u>190</u>	<u>-</u>	<u>190</u>	<u>8,472</u>
Charitable Activities:				
Access	-	1,363	1,363	2,223
Consultancy and services	1,758	1,038	2,796	2,358
Depreciation – Furniture, fittings and office	342	-	342	342
Depreciation – Computer equipment	343	-	343	774
Loss on disposal of fixed assets	116	-	116	-
Pride and other community events	570	1,654	2,224	884
Advertising and PR	-	50	50	127
Marketing materials	-	465	465	665
Community consultations	-	3	3	110
AGM costs	77	-	77	323
Independent Examination fee	1,740	-	1,740	1,450
Office overheads	4,259	1,835	6,094	5,876
Premises	10,346	-	10,346	10,512
Professional memberships	-	975	975	1,078
Staff costs (net of Employer's allowance)	24,473	92,097	116,570	117,993
Training	224	1,685	1,909	2,773
Transport	-	603	603	570
Volunteer support	<u>-</u>	<u>7,113</u>	<u>7,113</u>	<u>5,698</u>
	<u>44,248</u>	<u>108,881</u>	<u>153,129</u>	<u>153,756</u>

6. TAXATION

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to charitable purposes.

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 2017****7. TANGIBLE FIXED ASSETS**

	Furniture, Fittings and Equipment £	Computer Equipment £	Total £
Cost			
At 1 April 2016	1,300	2,697	3,997
Additions	-	359	359
Disposals	-	(320)	(320)
At 31 March 2017	<u>1,300</u>	<u>2,736</u>	<u>4,036</u>
Depreciation			
At 1 April 2016	689	1,887	2,576
Charge for the year	342	343	685
On Disposals	-	(204)	(204)
At 31 March 2017	<u>1,031</u>	<u>2,026</u>	<u>3,057</u>
Net book value			
At 31 March 2017	<u>269</u>	<u>711</u>	<u>979</u>
At 31 March 2016	<u>611</u>	<u>810</u>	<u>1,421</u>

8. DEBTORS

	2017 £	2016 £
Debtors and prepayments	<u>592</u>	<u>739</u>

9. CREDITORS: Amounts falling due within one year

	2017 £	2016 £
Other creditors and accruals	8,000	10,482
Social Security costs	1,636	1,420
Deferred Income	<u>20,000</u>	-
	<u>29,636</u>	<u>11,902</u>

10. STATUTORY INFORMATION

The Company is a private company, limited by guarantee. Members have a liability not exceeding £1 each in the event of a winding up. The company is registered in England and Wales and the registered number and registered office address can be found on the Legal and Administrative information page.

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 2017**

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets	Net Current Assets	Total 2017	Total 2016
	£	£	£	£
Restricted	-	10,188	10,188	8,817
Unrestricted	<u>979</u>	<u>54,453</u>	<u>55,432</u>	<u>65,134</u>
	<u>979</u>	<u>64,641</u>	<u>65,620</u>	<u>73,951</u>

12. STATEMENT OF FUNDS

	Balance at 1 April 2016	Income	Expenditure	Balance 31 March 2017
	£	£	£	£
Unrestricted Funds				
General Reserves	<u>65,134</u>	<u>34,736</u>	<u>(44,438)</u>	<u>55,432</u>

13. RESTRICTED FUNDS

	Balance at 1 April 2016	Income	Expenditure	Balance 31 March 2017
	£	£	£	£
American Express	-	7,320	-	7,320
Awards for all				
– Survivors network	4,300	-	(4,300)	-
B&H PCT				
– Clinical Community HIP Grant	-	23,996	(23,996)	-
B&H PCT – Kite Mark	-	3,000	(132)	2,868
B&HCC HIV Prevention Grant	-	10,500	(10,500)	-
B&HCC LGBT HIP	-	32,000	(32,000)	-
B&HCC				
– Pride Events (Pride, Outreach)	-	250	(250)	-
B&HCC				
– Older Peoples Project	-	21,434	(21,434)	-
Mind Out	-	4,010	(4,010)	-
Rainbow Fund - Counselling	2,121	240	(2,361)	-
RISE	-	800	(800)	-
Sussex Community Foundation	-	6,000	(6,000)	-
The Breakfast Club	<u>2,396</u>	<u>702</u>	<u>(3,098)</u>	<u>-</u>
	<u>8,817</u>	<u>110,252</u>	<u>108,881</u>	<u>10,188</u>

14. OPERATING LEASE COMMITMENTS

At 31 March 2017, the charity had total commitments under non-cancellable operating leases over the remaining life of those leases of £2,242 (2016: £2,220).