

The Lesbian & Gay Foundation Limited

The Lesbian & Gay Foundation Limited

**Annual Report and
Accounts for the
Period ending**

31 March 2002

**Company Registration Number
03476576 (England & Wales)**

**Charity Registration Number
1070904**

The Lesbian & Gay Foundation Limited

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For the year ending 31 March 2002

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The Lesbian & Gay Foundation Limited

Legal and Administrative Details

As at 31 March 2002

Status	A registered Charity established as a Company limited by guarantee. Registered as a Company on 1 December 1997. Registered as a Charity 7 August 1998. Registered Company Number: 03476576. Registered Charity Number: 1070904.
Trustees	Samantha Days – Chair Glyn Jenkins - Treasurer Paul Fairweather Simon Robinson Gwyn Starkey Christopher Tucker Elected at the Annual General Meeting
Company Secretary	Paul Martin (Chief Executive)
Registered Office	Unity House 15 Pritchard Street Manchester M1 7DA Tel 0161 235 8035 Fax 0161 235 8036 e-mail info@lgfoundation.org.uk w.w.w. www.lgfoundation.org.uk
Auditors	Siade & Cooper Accountants 6 Mount Street Manchester M2 5NS
Bankers	Barclays Bank Plc Manchester Whitworth Park Branch 876 Stockport Road Levenshulme, Manchester M19 3BP

The Lesbian & Gay Foundation Limited

Report of the Board of Trustees For the year ending 31 March 2002

The Board of Trustees submit their report and the audited financial statement for the year ended 31st March 2002, which comply with current statutory requirements and with the company's memorandum and articles of association.

Principle Aims and Objectives

The principle objectives for which the charity is established are:

To preserve and promote the good health, and in particular the physical, sexual and mental health of:

- Persons who are Lesbian, Gay, Bisexual or Transgendered
- Persons in doubt of their sexual identity
- Persons diagnosed with HIV and related illnesses
- Any persons who may be affected or involved with any of the above, particularly partners and families

And to provide relief for such people in need thereof at times of mental and emotional stress.

Organisational Structure

The Lesbian & Gay Foundation (LGF) is a charitable organisation managed by a voluntary Board of Trustees who take responsibility for the strategic direction of the organisation. The operational management of the LGF is devolved to a paid staff team who act within the delegated authority and approval of the Board.

The Board holds regular meetings at which the organisations policies and operational activities are planned, controlled and reviewed. Given the diverse, and often specialist nature of the work LGF Trustees also operate a number of 'Working Groups'. These groups enable the detail of specific areas to be discussed and are Chaired by specialists in their field, whether that be human resources or finance etc.

This enables key, salient points to be distilled into recommendations that are easily presented to the full Board for ratification. After this they can be acted on in furtherance of the charitable objects of the organisation. The Working Groups operating currently are:

Finance Working Group
Human Resources Working Group
The Forum

These groups are the link between the Board of Trustees, the paid staff and LGF volunteers.

The LGF operates a number of Departments, which oversee all of the outputs, staff and volunteers who come under the responsibility of that Department.

The Head of Department's in turn are managed by the Senior Management Team (Chief Executive and Deputy Chief Executive), who are directly accountable to the Board of Trustees.

The Human Resources Working Group (HRWG) have consolidated all of the policies and procedures of both previous organisations to create an LGF Handbook, a resource which is freely available to all service providers. In addition, over the coming year the HRWG will oversee comprehensive induction workshops for all service providers to familiarise themselves with the operating procedures of the LGF.

Continuing work has been undertaken to develop a Corporate Strategy for the LGF to cover the next five year period. The Corporate Strategy will underpin all of the various outputs of the different

The Lesbian & Gay Foundation Limited

Report of the Board of Trustees (Continued)

For the year ending 31 March 2002

Departments within the LGF and will provide a strategic framework from which the organisation can plan for the future more effectively and increase the efficiency of each programme area.

Clear priorities are being identified, and achievable goals and targets are being agreed, to be met for each of the five years. As this will be a crucial document, at the heart of the LGF's developments, the Board of Trustees has determined that all service providers should be empowered to participate in the process. To this end, a Steering Group is established with representatives from all parts of the organisation. Chaired by the Chief Executive, the Steering Group will spend time consulting and involving service providers on the contents of the Corporate Strategy.

In the interim a comprehensive Annual Plan has been developed for 2002/03, which clearly outlines the main activities, the evidence, the measure of success, the lead person and the timeline and resources for each part of the agency. This Annual Plan is further underpinned by the LGF's comprehensive Performance Management System.

Company Status

The Lesbian & Gay Foundation is a company limited by guarantee and all members have agreed to contribute a sum not exceeding £1 in the event of a winding-up. At 31st March 2002 the Company had 151 members.

Review of activities and achievements during the year

Business Development Team

A new Unit developed this year. We have brought together human resources, resource procurement, strategy development, communications, policy development, administration and performance management, in order to consolidate our effectiveness and improve our efficiency. A number of key achievements include:

- First Service – a lesbian sexual health research study
- Safe & Sound – an investment strategy for our mental health services
- Soft Fire – a new social enterprise delivering diversity and dealing with difference workshops to a wide range of organisations.
- Introduced a comprehensive staff and volunteer appraisal system.
- Developed an Annual Plan, overseeing all elements of the LGF's various programmes this year.
- Secured a significant contract from the Lord Chancellors Department, to provide relationship counselling services to Lesbian, Gay, Bisexual and Trans people.
- Developed Joint Working Agreements with a number of partner agencies.
- Put in place a comprehensive performance management system.
- Lobbied locally for a civil partnership register at the Town Hall.

Communication & Events Unit

- Re-designed and increased the circulation of OUT magazine, serving the region's lesbian, gay, bisexual and trans communities.
- Increased the reach and scope of the LGF's Friends Scheme, recruiting people for research projects and increasing fundraising opportunities.
- Delivered a comprehensive range of events on the commercial gay scene in Manchester throughout the year.
- Further development and expansion of the LGF's website, www.lgfoundation.org.uk.
- Substantially increasing the printed information resources available to the region's lesbian, gay, bisexual and trans people from an increased number of outlets.
- Re-designed and overhauled the free gay men's condom and lube distribution scheme, attending to the legal requirements of the Medical Devices Agency.

The Lesbian & Gay Foundation Limited

Report of the Board of Trustees (Continued)

For the year ending 31 March 2002

Review of activities and achievements during the year (continued)

HIV and Sexual Health Department

- Further developing our regional campaigning work to combat the rise in syphilis amongst gay men.
- Consolidated our work with GP surgeries in Greater Manchester through the Equality in Practice and Rainbow Equality Schemes.
- Increased the involvement of HIV+ gay men in HIV prevention work.
- Implemented the GUM clinics Quality Standards Scheme.
- Developed resources around prostate cancer for gay men in the region.
- Developed a homophobic bullying project in partnership with others to be rolled out in Schools throughout Salford & Trafford.
- Co-hosted a National Addictions Conference in Manchester.
- Contributed significantly to the development of a Sexual Health Strategy for Manchester.
- Produced a range of events for World AIDS Week.
- Took a bigger role in the National CHAPS programme, leading in key areas, and contributing to the development of a national strategy to prevent further cases of HIV infection in gay men.

Mental Health Department

- Delivered a range of activities throughout Greater Manchester for World Mental Health Day.
- Further developed the Helpline, including overseeing a name change in-year and introducing more effective hours of opening.
- Reduced the waiting list for face to face counselling substantially to 2 weeks maximum waiting period.
- Improved and increased referral networks both internally and externally.
- Developed more effective support, supervision and training arrangements for the 100+ volunteers in the Department.
- Obtained a Community Legal Service Quality Mark for the service.
- Developed therapeutic services further and introduced short crisis intervention counselling for clients.

Groups

- In the last 12 months we have seen over 350 people through our various groups.
- Icebreakers and Stepping Stones cater for men and women who are new to the area or just coming out.
- Inner Enigma is a support group for transsexuals.
- Options provides advice support and a safe space for men who are in relationships with women but who are attracted to men.
- The 40+ group and Sapphos are social and support groups for older men and women.
- Sapphos has been our most successful group with over 150 women participating in various activities throughout the year.

2001/02 also saw the organisation continue its fundraising within both Manchester's Lesbian & Gay Village, and a number of other venues throughout Greater Manchester. We would like to take this opportunity to thank all the Lesbian and Gay venues and businesses who held fundraising events on our behalf and all of their clients who contributed so generously – thank you.

We would like to thank Manchester Health Authority, Bolton & Wigan Health Authority, Stockport Health Authority, Salford and Trafford Health Authority, West Pennine Health Authority for their continued support and funding. The Terrence Higgins Trust CHAPS partnership, Manchester City Council, Cheshire Health Authority, Trafford MBC, Tameside MBC, Mancunian Health Promotion Specialist Services, The National Lottery Charities Board, Comic Relief, Lloyds TSB and Citizen 21 Partnership, also deserve a mention for the continued support.

The Lesbian & Gay Foundation Limited
Report of the Board of Trustees (Continued)
For the year ending 31 March 2002

Financial Review and Future Activities

The Organisation once again benefited from a donation from the Gayfest Committee of £23720, and were also asked to facilitate the distribution of a further £23720 through the Community Development Fund to a wide range of small and unfunded groups throughout Greater Manchester. The year also saw the launch of the LGF Supporters Scheme, initially recruiting some 30 regular donors plus a number of one-off donations, to achieve an income of £4044. This went some way to replace the anticipated income from fundraising events, which saw a steady decline following the changes to the licensing laws within the city.

In a move to exploit other cost effective means of generating income, the second half of the year saw the appointment of a Fundraising Co-ordinator to focus on generating income through applications to grant making bodies and trusts, and also the establishment of our Softfire Training Project, selling Diversity Training to a range of organisations.

Overall the year resulted in an increase in unrestricted funds to £90526. After deduction of the Value of Fixed Assets, this results in a net unrestricted cash reserve of £83,458.

The main source of income for the financial year 2000/2001 was from Health Authorities representing £447373. Income from Local Authorities amounted to £38930 with income from other grant making bodies amounting to £128669. Income from donations and fundraising represents £73,029 with income from Fees & Sales amounting to £20071. Bank interest amounted to £3984.

Reserves Policy

The Trustee's have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the charity should be built up to between a minimum of 3 months and a maximum of 9 months running costs at any one time. At this level the Trustee's believe they would be able to continue the current activities of the charity in the event of a significant drop or change in funding. It would obviously be necessary to consider how the funding would be replaced or activities changed.

At present the free reserves which amount to £83,458, do not reach this target level and the Trustees are considering ways in which additional unrestricted funds can be raised.

Risk Management

The Trustee's have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that the systems are in place to mitigate our exposure to the major risks. A Risk Assessment Register has been set up, and regular review sessions will take place, led by the Risk Manager.

The Charity's Assets

Acquisitions and disposals of fixed assets during the year are recorded in the notes to the accounts.

The Lesbian & Gay Foundation Limited

Report of the Board of Trustees (Continued) For the year ending 31 March 2002

Statement of Trustee Responsibilities in Relation to Financial Statements

Company law requires the Trustees to prepare financial statements for the financial year which give a true and fair view of the state of affairs of the company and of the incoming resources of the year and the application of resources 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;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue on that basis.

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 it to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities, as well as exercising proper financial controls.

Trustees

The members of the board of Trustees during the period were as follows:

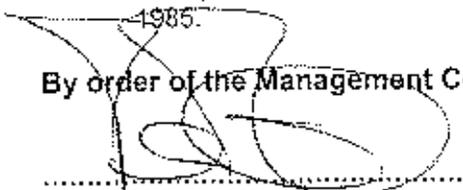
Richard Arnold	resigned	01-11-01
John Cotterill	resigned	28-07-01
Samantha Days	appointed	01-11-01
Paul Fairweather	appointed	01-11-01
Glyn Jenkins		
Peter King	resigned	28-07-01
Jonathan Mayor	resigned	28-07-01
Jamie Peate	resigned	01-11-01
Simon Robinson		
Terry Sheehan	resigned	01-11-01
Gwyn Starkey		
Chris Tucker		

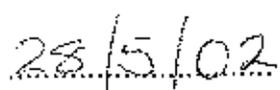
Auditors

Slade & Cooper will offer themselves for re-election as auditors of The Lesbian & Gay Foundation at the Annual General Meeting.

In preparing the above report, the management committee have taken advantage of special exemptions applicable to small companies provided by part 11 of schedule 8 to the Companies Act 1985.

By order of the Management Committee


Paul Martin – Company Secretary


Date

The Lesbian & Gay Foundation Limited

Independent Auditor's Report to the members of the Lesbian & Gay Foundation Limited For the year ending 31 March 2002

We have audited the financial statements of the Lesbian & Gay Foundation Limited for the year ended 31st March 2002 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of the management committee and auditors

As described in the Statement of Trustees' Responsibilities the trustees, who are also the directors of the Lesbian & Gay Foundation Limited for purposes of company law, are responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the directors' Report is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the company is not disclosed.

We read the Trustees' Report and consider the implication for our report if we become aware of any apparent misstatements within it.

Basis of opinion

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of the charitable company's affairs as at 31st March 2002 and of its incoming resources and application of resources, including its income and expenditure, in the year then ended and have been properly prepared in accordance with the Companies Act 1985.

Slade & Cooper

Slade & Cooper Accountants
Registered Auditors
6 Mount Street
Manchester
M2 5NS

10/6/02

The Lesbian & Gay Foundation Limited

Statement of Financial Activities and Income and Expenditure Accounts

For the year ending 31 March 2002

	Note	Unrestricted Funds £	Restricted Funds £	Total 2002 £	Total 2001 £
<u>Incoming Resources</u>					
Donations & Fundraising		49,309	23,720	73,029	85,740
Activities to further the Charity's objects:					
Grants & Contracts		443,903	170,769	614,672	548,867
Softfire Training Programme		7,050	5,000	12,050	575
Sales of Information Resources		2,136	-	2,136	5,148
Activities to generate funds:					
Fees & Other Sales		10,884	-	10,884	11,290
Investment Income and Interest		3,984	-	3,984	5,101
Total Incoming Resources	(2)	517,267	199,489	716,756	656,719
<u>Resources Expended</u>					
Cost of Generating funds					
Fundraising & publicity		41,728	2,000	43,728	54,705
Charitable Expenditure					
Support Costs		292,808	101,840	394,648	377,235
Information Resources & Events		25,492	-	25,492	27,869
HIV Prevention & Sexual Health Services		113,518	6,650	120,168	131,942
Mental Health Services		10,082	-	10,082	17,700
Softfire Training Programme		2,180	5,000	7,180	-
Other Projects		5,023	91,872	96,894	31,013
Management & Administration		24,982	-	24,982	24,812
Total Resources Expended	(3)	515,812	207,362	723,174	665,276
Net Incoming (Outgoing) Resources/ Net income/expenditure for year		1,455	(7,873)	(6,417)	(8,556)
Transfer between Funds	(4)	1,000	(1,000)	-	-
Net movement in funds		2,455	(8,873)	(6,417)	(8,556)
Total funds brought forward from 1 April 2001		88,071	16,373	104,444	113,001
Total funds carried forward at 31 March 2002		90,526	7,500	98,026	104,444

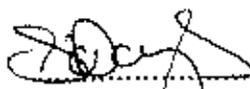
All recognised gains and losses are included in the above statement of financial activities.
None of the charity's activities were acquired or permanently discontinued during the financial year.

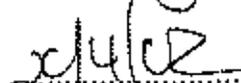
The Lesbian & Gay Foundation Limited

Balance Sheet As at 31 March 2002

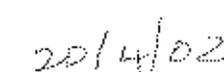
	Note	2002 £	2002 £	2001 £	2001 £
Fixed Assets					
Office Fixtures & Fittings			3,262		9,479
Computer Equipment			3,806		4,264
MAVIS Equipment			-		-
	(8)		<u>7,068</u>		<u>13,743</u>
Current Assets					
Debtors	(9)	19,182		24,959	
Cash at bank and in hand		<u>83,362</u>		<u>93,591</u>	
		102,544		118,550	
Current Liabilities					
Creditors falling due within One Year	(10)	<u>11,586</u>		<u>27,849</u>	
Net Current Assets			<u>90,958</u>		<u>90,701</u>
Total Assets Less Current Liabilities			98,026		104,444
 Represented by:					
Funds and Reserves					
Unrestricted Funds	(11)	90,526		83,048	
Restricted Funds		7,500		16,373	
Designated Funds		<u>-</u>		<u>5,023</u>	
Total Funds			<u>98,026</u>		<u>104,444</u>

The management committee have taken advantage of the exemptions available to small companies under S246/1(a) of the Companies Act 1985 on the ground that the charity is a small company.


Samantha Days - Chair


Date


Glyn Jenkins – Treasurer


Date

The Lesbian & Gay Foundation Limited

Notes to the accounts 31 March 2002

1 Accounting Policies

- a) The financial statements have been prepared in accordance with applicable accounting standards, the Companies Act 1985 and follow the recommendation in the Statement of Recommended Practice (SORP) Accounting and Reporting by charities issued October 2000. The format of the accounts has been changed this year to comply with the new SORP and comparative figures have been changed accordingly where necessary.
- b) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received.
- c) Revenue grants are shown in the Statement of Financial Activities in the year in which they are receivable.
- d) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund, together with a fair allocation of management and support costs.
- e) Unrestricted funds are donations and other income received or generated for the charitable purposes.
- f) Designated funds are unrestricted funds earmarked by the trustees for particular purposes.
- g) Staff costs and overhead expenses are allocated to activities either directly when identifiable or on the basis of staff time spent on those activities.
- h) Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its estimated useful life at the rates of:

Computer Equipment	50% straight line basis
Office Furniture & Fixtures	50% straight line basis
MAVIS Equipment	50% straight line basis

Assets purchased below a value of £200 are not capitalised

- i) The cost of generating funds includes any direct costs and staff time involved. A proportion of overhead costs is also included at a rate of 5% of the overall cost of accommodation and office expenditure.
- j) Management and administration costs of the charity relate to the direct costs of management including the costs of meetings, audit and statutory compliance and staff time involved in administration of the charity. A proportion of overhead costs is also included at a rate of 3% of the overall cost of accommodation and office expenditure.
- k) The company has taken advantage of the exemption under Financial Reporting Standard 1 from preparing a cash flow statement on the grounds that it is a small company.
- l) The company has not prepared consolidated accounts because its 2 subsidiary companies have not operated within the year and have no assets or liabilities.

The Lesbian & Gay Foundation Limited

Notes to the accounts 31 March 2002 (Continued)

2) Incoming Resources

	Unrestricted Funds £	Restricted Funds £	Total 2002 £	Total 2001 £
Donations and Fundraising:				
<i>Gayfest Donation</i>	23,720	-	23,720	40,550
<i>Gayfest Community Development Fund</i>	-	23,720	23,720	-
<i>Fundraising Events</i>	20,167	-	20,167	30,056
<i>Supporters Scheme Individual Donations</i>	4,044	-	4,044	139
<i>Groupwork Donations</i>	910	-	910	481
<i>Collection Boxes</i>	468	-	468	1,693
<i>Channel 4 Donation</i>	-	-	-	821
<i>Condomi UK Sponsorship</i>	-	-	-	12,000
	49,309	23,720	73,029	85,740
Activities to further the Charity's objectives:				
Grants & Contracts				
<i>Manchester Health Authority</i>	225,000	17,250	242,250	201,580
<i>Bolton & Wigan Health Authority</i>	42,745	-	42,745	41,702
<i>Stockport Health Authority</i>	27,352	-	27,352	26,427
<i>Salford & Trafford Health Authority</i>	80,400	38,000	118,400	75,850
<i>West Pennine Health Authority</i>	32,000	1,500	33,500	31,582
<i>Cheshire Health Authority</i>	2,627	-	2,627	2,563
<i>Manchester City Council</i>	17,780	-	17,780	17,430
<i>Salford Joint Finance</i>	16,000	-	16,000	-
<i>Greater Manchester HIV Coordinator</i>	-	5,000	5,000	-
<i>Terrence Higgins Trust CHAPS</i>	-	30,000	30,000	30,000
<i>Community Fund (National Lottery)</i>	-	24,229	24,229	28,795
<i>Comic Relief</i>	-	20,000	20,000	20,000
<i>Tameside Metropolitan Borough Council</i>	-	5,150	5,150	8,200
<i>Manchester Healthy City</i>	-	1,950	1,950	8,000
<i>Mancunian Health Promotion Services</i>	-	12,000	12,000	650
<i>South Manchester Primary Care Trust</i>	-	8,000	8,000	-
<i>Northern Rock (Gayfest Grant)</i>	-	6,700	6,700	-
<i>University College London</i>	-	840	840	-
<i>Charity Services</i>	-	150	150	-
<i>Trafford Metropolitan Borough Council</i>	-	-	-	3,000
<i>Manchester Guardian</i>	-	-	-	500
<i>Age Resource</i>	-	-	-	500
<i>Community Alcohol Team</i>	-	-	-	1,000
<i>SIGMA</i>	-	-	-	474
<i>East Manchester Primary Care Trust</i>	-	-	-	2,000
<i>North Manchester Primary Care Trust</i>	-	-	-	2,000
<i>Health Action Zone</i>	-	-	-	31,814
<i>Lloyds TSB Foundation</i>	-	-	-	10,000
<i>The Baring Foundation</i>	-	-	-	3,800
<i>Greater Manchester Action on Smoking</i>	-	-	-	500
<i>Friends & Families of Lesbians and Gays</i>	-	-	-	500
	443,903	170,769	614,672	548,867
Softfire Training Project				
<i>Income from Training fees</i>	7,050	-	7,050	575
<i>Stonewall</i>	-	5,000	5,000	-
	7,050	5,000	12,050	575
Printed Information Resources				
<i>Sales of leaflets etc.</i>	2,136	-	2,136	5,148

The Lesbian & Gay Foundation Limited

2,136 - 2,136 5,148

453,089 175,769 628,858 554,590

Notes to the accounts 31 March 2002 (Continued)

Incoming Resources (continued)

	Unrestricted Funds £	Restricted Funds £	Total 2002 £	Total 2001 £
Activities to generate funds:				
Fees & Other Sales				
Student Placement Fees	850	-	850	1,360
Magazine Inserts/Adverts	5,670	-	5,670	570
Magazine Subscriptions	220	-	220	130
Room Hire Income	1,170	-	1,170	630
Salford CVS Consultancy Fee	1,500	-	1,500	-
Other Misc Generated Income	1,474	-	1,474	-
British Telecommunications Compensation	-	-	-	8,600
	<u>10,884</u>	<u>-</u>	<u>10,884</u>	<u>11,290</u>
Interest and Investments Income				
Bank Interest Received	3,984	-	3,984	5,101
	<u>3,984</u>	<u>-</u>	<u>3,984</u>	<u>5,101</u>
	<u>517,267</u>	<u>199,489</u>	<u>716,756</u>	<u>656,719</u>

In accordance with section 37(4) of the Local Government and Housing Act 1989, revenue grants which were awarded for the general running costs of the organisation have been used fully in accordance with the terms under which they were granted.

3) Outgoing Resources

	Unrestricted Funds £	Restricted Funds £	Total 2002 £	Total 2001 £
Cost of Generating Funds				
Fundraising & Publicity Staff Costs	35,179	2,000	37,179	33,378
Other Fundraising & Publicity Costs	6,549	-	6,549	21,327
	<u>41,728</u>	<u>2,000</u>	<u>43,728</u>	<u>54,705</u>
Charitable Expenditure				
Support Costs				
Building & Accommodation	56,795	5,850	62,645	79,189
Office & Administration	31,276	2,606	33,882	26,862
Staff Costs	193,021	93,384	286,405	255,909
Depreciation	11,716	-	11,716	15,275
	<u>292,808</u>	<u>101,840</u>	<u>394,648</u>	<u>377,235</u>
Information Resources & Events Programme				
Exhibitions & Conferences Programme	23	-	23	30
Community Events Programme	5,159	-	5,159	827
OUT Magazine Programme	16,551	-	16,551	19,124
Information Resource Programme	719	-	719	5,440
Resource Distribution Programme	3,040	-	3,040	2,448
	<u>25,492</u>	<u>-</u>	<u>25,492</u>	<u>27,869</u>

The Lesbian & Gay Foundation Limited

Notes to the accounts 31 March 2002 (Continued)

Outgoing Resources (continued)	Unrestricted Funds £	Restricted Funds £	Total 2002 £	Total 2001 £
HIV Prevention & Sexual Health Programme				
<i>Project Staff Costs: CLDS Facilitator</i>	875	-	875	3,343
<i>Outreach Workers</i>	12,045	3,900	15,945	18,528
<i>Jarman Clinic Hosts</i>	3,240	-	3,240	3,044
<i>Condom & Lube Distribution Scheme</i>	90,324	-	90,324	91,440
<i>Outreach Programme</i>	3,277	600	3,877	3,836
<i>Community Action Programme</i>	348	-	348	1,216
<i>Information Resource Programme</i>	3,409	-	3,409	9,761
<i>Research & Development Programme</i>	-	2,150	2,150	774
	113,518	6,650	120,168	131,942
Mental Health Services				
<i>Project Staff Costs: Group-work Facilitators</i>	1,238	-	1,238	7,089
<i>Group-work Programme</i>	1,465	-	1,465	1,005
<i>Face to Face Counseling Programme</i>	3,242	-	3,242	4,955
<i>LGF Helpline Programme</i>	3,726	-	3,726	4,000
<i>TV/TS Helpline Programme</i>	411	-	411	651
	10,082	-	10,082	17,709
Softfire Training Programme				
<i>Project Staff Costs</i>	1,054	5,000	6,054	-
<i>Other Project Costs</i>	1,126	-	1,126	-
	2,180	5,000	7,180	-
Other Projects:				
Sappho's Project				
<i>Project Staff Costs</i>	-	9,802	9,802	3,703
<i>Other Project Costs</i>	-	2,239	2,239	2,041
	-	12,041	12,041	5,744
Salford & Trafford Gay Men's Worker Project				
<i>Project Staff Costs</i>	-	14,585	14,585	-
<i>Other Project Costs</i>	-	5,483	5,483	-
	-	20,068	20,068	-
Terrence Higgins Trust CHAPS Project				
<i>Outreach Worker Staff Costs</i>	-	4,406	4,406	-
<i>Other Project Costs</i>	-	5,929	5,929	-
	-	10,335	10,335	-
Syphilis Project				
<i>Outreach Worker Staff Costs</i>	-	3,002	3,002	-
<i>Other Project Costs</i>	-	4,706	4,706	-
	-	7,708	7,708	-
Healthy Living Centre Project				
<i>Project Staff Costs</i>	-	11,201	11,201	20,078
<i>Other Project Costs</i>	-	99	99	215
	-	11,300	11,300	20,292
Northern Rock Gayfest Project				
<i>Grant Awarded</i>	-	6,700	6,700	-
	-	6,700	6,700	-
Gayfest Community Development Fund Project				
<i>Grants Awarded</i>	5,023	23,720	28,743	4,977
	5,023	23,720	28,743	4,977
	5,023	91,872	96,894	31,013
Management & Administration				
<i>Staff Costs</i>	14,538	-	14,538	13,257
<i>Other Costs</i>	10,444	-	10,444	11,555
	24,982	-	24,982	24,812

The Lesbian & Gay Foundation Limited

Notes to the accounts 31 March 2002 (Continued)

4) Transfer Between Funds

The transfer of £1000 between funds represents the purchase of equipment specifically funded by restricted grants

5) Staff numbers and costs

	31 Mar 2002	31 Mar 2001
Staff numbers:		
Chief Executive	1	1
Deputy Chief Executive	1	1
PA to Chief Executive	1	1
Human Resources & Performance Management Coordinator	1	0
Resource Procurement Coordinator	1	1
Administrative Assistant	1	0
Head of Corporate Services	1	1
Communications Coordinator	1	1
Resource Development Officer	1	1
Distribution & Events Officer	1	1
Head of HIV Services	1	1
Outreach Coordinator	0	1
Community Action Coordinator	1	1
Head of Mental Health Services	1	1
Community Advice Service Team Officer	0	1
Soft Fire Training Project Manager	1	1
Salford & Trafford Gay Men's Worker Project	1	0
Healthy Living Centre Project Manager	0	1
Sappho's Project Officer	1	1
Outreach Workers (part time)	5	6
Jarman Hosts (part time)	2	2
Groupworkers (part time)	0	3
Building Duty Officers (part time)	2	0
	25	27
Staff Costs:		
	2002	2001
	£	£
Wages & Salaries	318,435	281,456
Part Time Staff	44,125	33,967
Freelance Project Staff	2,572	-
Employers National Insurance	31,433	26,794
Staff Pension Contributions	-	-
Recruitment, Development & Training	15,145	4,381
	411,713	346,598

The number of employees earning over £50,000 per annum excluding pension contributions was nil.

6) Net Incoming resources

This is arrived at after charging for the following:

	2002	2001
	£	£
Depreciation	11,716	15,275
Loss on Disposal of Fixed Assets	-	-
Auditor's Remuneration	1,631	1,440
	13,347	16,715

7) Taxation

The Lesbian & Gay Foundation Limited

The company is a registered Charity. No provision has been made for taxation.

Notes to the accounts 31 March 2002 (Continued)

8) Fixed Assets

	Office Fixtures & Furniture £	Computer Equipment £	MAVIS Equipment £	Total £
Cost				
At 1 April 2001	25,345	25,940	6,144	57,429
Additions	590	4,452	-	5,042
Disposals	(1,911)	(5,046)	-	(6,957)
At 31 March 2002	24,023	25,346	6,144	55,513
Depreciation				
At 1 April 2001	15,866	21,676	6,144	43,686
Charge for the year	6,806	4,910	-	11,716
On Disposals	(1,911)	(5,046)	-	(6,957)
At 31 March 2002	20,762	21,539	6,144	48,446
Net Book Value				
At 31 March 2002	3,262	3,806	-	7,068
At 31 March 2001	9,479	4,264	-	13,743

9) Debtors

	2002 £	2001 £
Debtors	7,331	11,762
Prepayments	11,851	13,197
	19,182	24,959

10) Creditors: amounts falling due within one year

	2002 £	2001 £
Deferred Grant Income Held	-	20,000
Accruals	11,586	7,949
	11,586	27,949

11) Reserves

	Designated Funds £	Restricted Funds £	Unrestricted Funds £	Total Funds £
Balance Brought Forward	5,023	16,373	83,048	104,444
Net Incoming Resources	(5,023)	(7,873)	6,478	(6,417)
Transfer Between Funds	-	(1,000)	1,000	-
	-	7,500	90,526	98,026

Transfer between funds relates to £1000 from the Salford Worker Project Grant for the purchase of equipment.

The Lesbian & Gay Foundation Limited

Notes to the accounts 31 March 2002 (Continued)

Reserves (continued)

Analysis of net assets between Funds

Fund balances at 31st March 2002 are represented by:

	<u>Restricted Funds £</u>	<u>Unrestricted Funds £</u>	<u>Total Funds £</u>
Fixed Assets	2,631	4,437	7,068
Current Assets	95,044	7,500	102,544
Current Liabilities	<u>(11,586)</u>	<u>-</u>	<u>(11,586)</u>
	<u>86,089</u>	<u>11,937</u>	<u>98,026</u>

12) Restricted Funds

	<u>Balance B/Fwd £</u>	<u>Incoming Resources £</u>	<u>Resources Used £</u>	<u>Balance C/Fwd £</u>
Volunteer Coordinator Project Grant awarded towards Volunteer training & development including contribution to staff costs and related resources.	-	24,229	24,229	-
Healthy Living Centre Project Grants awarded towards costs of developing a Healthy Living Centre bid including worker costs	8,873	8,000	16,873	-
Sappho's (Older Lesbian) Project Grants awarded to develop services targeting older Lesbians including worker costs	7,500	20,150	20,150	7,500
THT CHAPS Project Grant awarded to participate in National campaigns including direct contact work, training and sector development work locally	-	30,000	30,000	-
MHPSS Project Grant awarded towards joint working and to commission a SIGMA report on Lesbian sexual health.	-	12,000	12,000	-
Tameside Outreach Project Additional outreach and training work in Tameside district.	-	5,150	5,150	-
UCL Swab Testing Project Grant towards administration costs to recruit participants to take part in swab test project.	-	840	840	-
Syphilis Project	-	20,250	20,250	-

The Lesbian & Gay Foundation Limited

Grant awarded to develop resources and provide additional outreach work in response to local Syphilis outbreak.

Notes to the accounts 31 March 2002 (Continued)

Restricted Funds (continued)	Resources B/Fwd £	Incoming Resources £	Resources Used £	Balance C/Fwd £
Salford & Trafford Gay Men's Worker Project Grant towards cost of employing, accommodating and managing a Gay Men's Health Worker specifically for Salford & Trafford district.	-	36,500	36,500	-
Gayfest Community Development Fund Donation received for distribution to local LGBT groups on behalf of the Gayfest Committee.	-	23,720	23,720	-
Northern Rock Gayfest Project Grant awarded on behalf of Gayfst 2001 to support This year's festival activities	-	6,700	6,700	-
Soft Fire Training Project Grant awarded to support training project	-	5,000	5,000	-
World Mental Health Day Project Participation in National project.	-	1,950	1,950	-
Greater Manchester GMHPSH Task Force Project Grant awarded towards facilitation of the Greater Manchester HIV Prevention/Sexual Health Task Force	-	5,000	5,000	-
	<u>16,373</u>	<u>199,489</u>	<u>208,362</u>	<u>7,500</u>

13) Leased Assets

Nashuatec Photocopier	Payment made current year	£2350.00
	Payment due 1 year	£2350.00
	Payment due 2-5 years	£5800.00
Leased Premises	Payment made current year	£45,000.00
	Payment due 1 year	£45,000.00
	Payment due 2-5 years	£101,250.00 (lease expires July'05)

14) Trustee Remuneration and Expenses

The Trustees received no remuneration, their expenses in respect of carrying out their duties as Trustees during the year totaled nil.

The Charity has taken out Trustee Liability Insurance on behalf of the Trustees costing £505

15) Subsidiary Companies

The company operates the following wholly owned subsidiaries

Name	Status	Registered	Activities
Manchester Lesbian & Gay Switchboard Services Limited	Registered Charity & Company limited by guarantee	England & Wales	Dormant