

Charity registration number 1194148

Company registration number 12338881 (England and Wales)

**LGB ALLIANCE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2023**

# LGB ALLIANCE

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

K R Harris  
Ms B Jackson  
Professor R Wintemute  
Lord Young of Norwood Green  
Mr C Roeber  
Ms E Gallagher OBE  
Mr D Kehoe  
Ms R Hotchkiss

(Appointed 21 September  
2023)

**Charity number**

1194148

**Company number**

12338881

**Registered office**

Fergusson House  
124-128 City Road  
London  
EC1V 2NX

**Independent examiner**

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

# LGB ALLIANCE

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 4
Statement of trustees' responsibilities	5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 17

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# LGB ALLIANCE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 NOVEMBER 2023

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

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

in particular we aim to achieve this by

- the elimination of discrimination on the grounds of sexual orientation;
- advancing education and raising awareness in equality; and
- diversity in respect of lesbian, gay and bisexual people.

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

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

### **Achievements and performance**

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

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

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

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

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

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

# **LGB ALLIANCE**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# LGB ALLIANCE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

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### Financial review

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

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

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

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

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

### Structure, governance and management

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

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

Ms K R Harris

Ms B Jackson

Professor R Wintemute

Lord Young of Norwood Green

Mr C Roeber

Ms E Gallagher OBE

Mr D Kehoe

(Appointed 27 October 2022)

Ms R Hotchkiss

(Appointed 21 September 2023)

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

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

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

# LGB ALLIANCE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 30 NOVEMBER 2023*

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

Lord Young of Norwood Green  
**Trustee**

Ms E Gallagher OBE  
**Trustee**

21 August 2024

# **LGB ALLIANCE**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 30 NOVEMBER 2023***

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The trustees, who are also the directors of LGB Alliance for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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



# LGB ALLIANCE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LGB ALLIANCE

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

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

### **John Wilson FCA ATII**

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

Dated: 21 August 2024

# LGB ALLIANCE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2023

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

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

All income and expenditure derive from continuing activities.

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

# LGB ALLIANCE

## BALANCE SHEET

AS AT 30 NOVEMBER 2023

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

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

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

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

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

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

Ms E Gallagher OBE  
**Trustee**

**Company registration number 12338881**

# LGB ALLIANCE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2023

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### 1 Accounting policies

#### Charity information

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

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charitable company is a Public Benefit Entity as defined by FRS 102.

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

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

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

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

#### 1.4 Income

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

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

#### 1.5 Expenditure

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

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

#### 1.6 Cash and cash equivalents

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

# LGB ALLIANCE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2023

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### 1 Accounting policies

(Continued)

#### 1.7 Financial instruments

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

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

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

##### **Basic financial assets**

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

##### **Basic financial liabilities**

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

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

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

##### **Derecognition of financial liabilities**

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

#### 1.8 Employee benefits

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

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

#### 1.9 Retirement benefits

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

# LGB ALLIANCE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 30 NOVEMBER 2023*

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### **2 Critical accounting estimates and judgements**

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# LGB ALLIANCE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2023

### 3 Donations and legacies

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

# LGB ALLIANCE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

### 4 Charitable activities

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

### 5 Other trading activities

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

### 6 Investments

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

### 7 Raising funds

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



# LGB ALLIANCE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

### 8 Charitable activities

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

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

### 9 Grants payable

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Grants to institutions:		
Other	10,000	-
	<u>10,000</u>	<u>-</u>

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# LGB ALLIANCE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

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### 10 Trustees

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

Details as follows:

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

# LGB ALLIANCE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

### 11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	2	1

#### Employment costs

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

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

### 12 Taxation

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

### 13 Debtors

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

### 14 Creditors: amounts falling due within one year

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

# LGB ALLIANCE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 NOVEMBER 2023

### 15 Restricted funds

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

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

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

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

The Hadley Trust was to assist with Crowdfunding legal campaigns.

### 16 Analysis of net assets between funds

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

### 17 Related party transactions

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