

Company number: 2702133

Charity number: 1076854

# Health Equality and Rights Organisation t/a LGBT HERO

Report and financial statements

For the year ended 31 March 2020

# Health Equality and Rights Organisation

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### For the year ended 31 March 2020

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#### About LGBT HERO

Health Equality and Rights Organisation t/a LGBT HERO is the organisation behind GMFA - the gay men's health project, its gay men's health magazine FS, and OutLife. Set up in 2011, LGBT HERO was born of GMFA, the charity's original title, which was founded in 1992, to enable the organisation to use the same model of peer-led health interventions for the lesbian, bisexual and trans communities that it had previously used for gay men. Since 2016 LGBT HERO has become the focus of the organisation with a push to tackle health and social inequalities in LGBTQ+ communities.

The sexual health projects for gay and bisexual men that LGBT HERO delivers retain the well-recognised GMFA branding. FS magazine supports GMFA in tackling the harder issues (chems, consent) within the gay and bisexual community. OutLife, a service which began in late 2017, aims to address mental health and suicide, while offering specific LGBTQ+ focused information on a wide range of topics. OutLife, which is officially launched in autumn 2018, offers online peer-support and run major LGBTQ+ mental health campaigns.

## Equal Health. Equal Rights.

Health inequalities are the unjust and avoidable differences in people's health across the population and between specific population groups. Health inequalities go against the principles of social justice because they are avoidable. They do not occur randomly or by chance. They are socially determined by circumstances largely beyond an individual's control. These circumstances disadvantage people and limit their chance to live longer, healthier lives.

The existence of health inequalities in the LGBTQ+ community means that the right of LGBTQ+ people to the highest attainable standard of physical and mental health is not being enjoyed.

**LGBT HERO has identified the following health and social inequalities it wants to address:**

**Primary aims:** These are LGBT HERO's core aims to be delivered under GMFA and OutLife

<b>HIV</b>	Increase knowledge of how to prevent HIV in gay, bisexual and trans communities.
<b>HIV Stigma</b>	Increase knowledge of the issues people living with HIV face and how it negatively impacts our community.
<b>Sexual Health</b>	Increase knowledge of STIs and how to prevent them for all LGBTQ+ people.
<b>Suicide and Self Harm</b>	Develop interventions which aim to stop LGBTQ+ people dying by suicide and/or self-harming, while campaigning to increase funding for LGBTQ+ interventions.
<b>Mental Health</b>	Destigmatise mental illness within the LGBTQ+ community through information and true-life stories while advocating for better LGBTQ+ specific services.

**Secondary aims:** LGBT HERO also aims to tackle the following inequalities under GMFA and OutLife.

## Health Equality and Rights Organisation

### Achievements and performance in 2019-2020

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<b>Alcohol and drugs:</b>	We signpost LGBTQ+ people to LGBTQ+ services, while increasing awareness.
<b>BAME health issues</b>	Develop interventions which tackle health issues affecting black, Asian and minority ethnic LGBTQ+ people, such as HIV and mental health.
<b>BAME social issues</b>	Develop interventions which tackle social issues affecting black, Asian and minority ethnic LGBTQ+ people, such as racism on the LGBTQ+ scene
<b>Domestic abuse</b>	We increase awareness of the high levels of domestic violence occurring in the LGBTQ+ communities and how to overcome it.
<b>General relationships</b>	We provide information, advice and a platform for LGBTQ+ people to talk about relationships.
<b>Hate crime and LGBTQ+ rights</b>	Develop interventions which tackle hate crime while increasing knowledge of issues affecting LGBTQ+ people in the UK and throughout the world.
<b>Lesbian health</b>	Develop interventions that improve general lesbian health and wellbeing
<b>LGBTQ+ families</b>	We provide information and support about marriage, civil partnerships, divorce and LGBTQ+ adoption.
<b>Loneliness and isolation</b>	Support LGBTQ+ people to connect with one another
<b>Sexuality and gender</b>	We provide basic information about sexuality and gender, including coming out stories, to improve knowledge within the LGBTQ+ community.
<b>Smoking</b>	We provide information, support and signposting to organisations that can help the high numbers of LGBTQ+ people who smoke.
<b>Trans health</b>	Increase awareness of trans health needs while providing information and support.
<b>Trans social issues</b>	Increase awareness of the issues trans people face in the UK and around the world.

### Why we do what we do.

LGBT HERO believes that all LGBTQ+ people should have the best possible health. To achieve this, LGBTQ+ people need better information and support to help us make appropriate choices to ensure we lead healthy lives – physically, emotionally and sexually.

LGBTQ+ people are more likely to smoke. We are more likely to drink and to take drugs. We have higher rates of HIV and STIs. We do not take enough exercise. We have higher rates of cardiovascular disease, asthma and diabetes. We are more likely to take our own lives and to self-injure and are more likely to experience depression or anxiety. These challenges to LGBTQ+ people's emotional health are often exacerbated by societal attitudes that demean LGBTQ+ people and, in extreme cases, threaten our physical safety.

## **Health Equality and Rights Organisation**

### **Achievements and performance in 2019-2020**

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LGBT HERO has been campaigning for better LGBTQ+ health since 1992. Despite significant improvements in legal, social and political equality for LGBTQ+ people, there is still a lot to do to ensure all LGBTQ+ people have health and social equality. This is why HERO exists.

#### **Message from LGBT HERO's Chair, Alan Palmer:**

When I first started as Chair of LGBT HERO, we were very firmly still operating as a gay men's health charity, focused on helping mainly gay men in understanding the steps they could take in preventing HIV transmission. That mission was - and still is - hugely important. But, I knew there was more we could, and should be doing. Conversations with Ian when he was appointed Chief Executive, where he outlined his vision for a broader, more inclusive approach to supporting health and wellbeing for the LGBTQ+ communities, confirmed that the Board should be setting some ambitious targets for the organisation. We recognised that there was huge potential in addressing these health inequalities, combating stigma towards people living with HIV, and providing vital information to support LGBTQ+ people live healthy, happy lives, emotionally and physically.

Slowly but surely, year by year LGBT HERO has moved closer and closer to realising that vision. The creation of OutLife was a major turning point, a visible indicator that LGBT HERO was aiming to address concerns and challenges facing the broader LGBTQ+ communities. But the funding we received for Me. Him. Us. demonstrated that our roots in supporting gay and bi men dealing with sexual health were still fundamentally important. This evolution of LGBT HERO gathered pace through 2019, meaning that as we approached the end of our reporting year at the beginning of 2020, we were excitedly looking to build on these successes and fully embrace the LGBT HERO we had discussed four years previously.

The disruption caused by Covid-19 has had a huge impact on our lives, our work habits, our way of living. Everyone has had to adjust, adapt, accommodate. It has provided time for self-reflection, which can be both exciting and scary. What it has shown us, however, is that health inequalities still exist for LGBTQ+ people. Our survey asking people to tell us how they were coping with the challenges of Covid-19 and what support they were able to access, showed us that our communities continue to be dangerously ignored by health and wellbeing services. The results convinced us that we were right to highlight the damage that can be done to LGBTQ+ people from loneliness and isolation, and to call for greater levels of funding and support from the government.

The LGBT HERO I chair in 2020 is very different to the one I started chairing in 2015. The Me Him Us campaigns, the Undetectables videos, the OutLife forums are all examples of a much wider engagement with the LGBTQ+ communities. The foundations of the organisation created by GMFA have provided a fantastic base upon which we have been able to build what you see now. It's been a tough, challenging journey, and we still have a wee bit of a climb left, but ahead of us I can see an organisation that is a vital resource for anyone LGBTQ+ person that wants information, advice or support to help them thrive.

Alan Palmer  
Chair

#### Message from the Chief Executive Officer, Ian Howley:

2020 – what a year! I don't think any of us could have imagined what was about to come our way as we swished our way into a new year saying "This is going to be my year" to ourselves. But here we are in the middle of a global pandemic that has changed pretty much everything in how we work. But before I go there let's rewind.

2019/20 was a year filled with ups and downs, just like with any charity we faced great times and difficult times. Since 2016 I've been working, in partnership with a great board to establish LGBT HERO as an organisation that can help tackle the wider health and social inequalities LGBTQ+ people face. Considering we came from an HIV and sexual health background this was always going to be tough, however, I felt in 2019 we were definitely heading in the right direction. With the formation of OutLife, this has opened lots of new opportunities for us, including new LGBT funding to tackle mental health, suicide and hate crime. We got to the end of 2019 in a really good place. As 2020 kicked in that success kept coming and we were in a place where LGBT HERO was about to return its first surplus since 2012/13. This is a big deal for us as it's something we have been working towards for a long time. The early 2010s were not good to us and there were many times we came close to hitting the wall. Returning a deficit year after year is not a good place for any charity to be in. The hard work the board, staff and volunteers put in to turn things around has to be commemorated. So as we rolled into the first couple of months of 2020, everyone was happy that we were about to return a surplus. A major milestone.

Then as you know, COVID-19 and a major lockdown hit us all in March. I remember the first couple of weeks in March, even as the pandemic was moving fast across Europe, none of us actually thought this would be something that potentially goes on for months or even years. On 10 March, we made the decision that we would close down the office and work from home for a few weeks until we saw how this played out. Bear in mind, official lockdown didn't happen until 23 March. I remember our conversations with the team where we suggested it may be only be for two to three weeks max. Looking back, how foolish to think that would ever be the case.

However, as reality kicked in and it was looking like this was going to be here for a long time, this, of course, raised alarm bells. As an organisation who relies on community fundraising, having LGBTQ+ venues closed for possibly months on end is not good. We also were looking at the cancellation of RVT Sports Day, our largest fundraising event of the year. Suddenly, it hit us all that with that loss in revenue we may not be able to survive COVID. Looking at a potential loss of up to £30,000 was not something we could take without taking drastic action. I remember being involved in an online group meeting with other CEOs and it was all very doom and gloom for everyone.

As we got into the middle of April, we were finally able to confirm that we will be returning a surplus for the first time in seven years. Imagine working towards something like this and when it's confirmed the only thing you can think of is, but how do we survive? This is when I have to say funders and the government really kicked in and got us through this.

As the government rolled out its furloughing scheme, it allowed us to safeguard two positions that we probably would have had no option but to make redundant. Then emergency funding from the London Community fund allowed us to, 1) move our organisation fully online so we could better support LGBTQ+ people, and 2) safeguard further furloughing. We also received a grant from Gilead who helped replace some of the money we lost due to the cancellation of Sports Day, which we are super grateful for. In June we also received money from the National Lottery Community fund in partnership with London Friend and ELOP to support LGBTQ+ people through our

## **Health Equality and Rights Organisation**

### **Achievements and performance in 2019-2020**

#### **For the year ended 31 March 2020**

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online peer-support forums and develop health and wellbeing content. In August, we received an additional grant from City Bridge Trust to offer online mental wellbeing support to Black and South Asian gay, bisexual and trans men. All of this meant that in the space of a few months we went from panicking over what was happening to being in a better situation and being able to support LGBTQ+ people right now. We were also able to bring two members of staff back on part-time furlough- getting us back to somewhat of a normal team.

As I write this letter, I can say that if it wasn't for the furloughing scheme and the support we got from funders, we would have been a high-risk organisation to close down due to the initial effects COVID and lockdown brought. Right now, as you'll see from the rest of this report, we have returned a surplus and are in a better position than we were in this time last year. We're still looking at a loss in community fundraising but nowhere near what we were expecting in April.

So, what next? Although I would never want to go through this again, lockdown did have some benefits. It gave us time to really think about how we move forward as an LGBT organisation and what lasting effect we want to have on our community. We've spent so much of the past putting out fires and trying to survive that maybe we haven't been able to support our community in the way I've wanted us to.

This is why moving forward LGBT HERO is going to have a bigger part in the fight to tackle the health and wellbeing issues COVID and lockdown has brought. The effects of this are going to be with us for years and our community will need a proactive organisation willing to fight beside them for a better quality of life. This begins with talking with our community about what they want from LGBT HERO and then building this together. As far as I'm concerned 2020/21 is going to be the year that LGBT HERO really starts to shine and be the organisation I've always wanted us to be.

So, in hindsight, this year has been such a rollercoaster and there have been many times I wanted to get off, but although none of us knows how the next phase of this pandemic is going to play out, I'm hopeful and excited for the journey ahead. Let's build a happier, healthier community together.

Ian Howley  
Chief Executive Officer

### Achievements and performance in 2019-2020

Despite what COVID and lockdown brought, 2019-20 has been a highly successful year for LGBT HERO. We continue to build ourselves as an LGBTQ+ organisation, which has opened a lot of doors regarding new funding opportunities. We continue to build stronger partnerships with other LGBTQ+ organisations such as London Friend and ELOP. However, our sexual health work continues to lead the way, especially Me. Him. Us. Over the course of the year, LGBT HERO continued to harness the creativity and enthusiasm of its volunteers and staff, the power of social media, and other platforms to deliver effective, ground-breaking HIV prevention, sexual health interventions, mental health and suicide prevention resources, while also addressing health inequality issues such as mental health.

Here are some of the key successes. In 2019-20 LGBT HERO:

- Reached over six million people through our projects, social media and media opportunities including featuring on London Live and BBC.
- Our health and wellbeing sites serviced over two million people collectively
- We signposted over 750,000 people into mental and sexual health services
- And we directly supported over 50,000 people through groupwork and online peer-support.
- LGBT HERO's Chief Executive was shortlisted for a British LGBT Award in the category 'Outstanding contribution to LGBT+ life'.

Here are just some of our achievements in greater detail over the course of the year:

#### Media campaigns

In 2019-20, LGBT HERO launched several major campaigns. In May we launched the refresh of Me. Him. Us, focused on increasing testing and representation within the Black gay and bisexual community. The campaign funded by Gilead reached over three million people with thousands signposted to home testing services. The campaign consisted of outdoor and indoor advertising.

In October we launched a new version of Me. Him. Us. for South Asian gay and bisexual men. The campaign, also funded by Gilead, aimed to increase testing and representation from within the South Asian community. The poster campaign focused on LGBTQ+ venues and online advertising. The campaign reached over 1.5 million people and signposted thousands into mental and sexual health services.

In December we launched a special edition of FS magazine focused on The Undetectables. The issues featured 17 gay and bisexual men living with HIV who are undetectable and focused on tackling HIV stigma while increasing knowledge what HIV undetectable means in real life. The issue reached over 200,000 people.

In early 2020, LGBT HERO began developing a new one-click campaign called Me. Him. Us – more to safer sex, funded by MAC AIDS. The campaign focused on promoting all the ways to prevent HIV and increase home testing. The online adverts were launched in May 2020 during lockdown to encourage gay men to order a home testing kit. A special video was produced with sexual health activists and was launched the summer of 2020.



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### Achievements and performance in 2019-2020

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In November 2019, LGBT HERO was awarded a grant from the HIV and Sexual Health Innovation Fund by Public Health England. The award was for a new Me. Him. Us. campaign which focused on linking mental and sexual health together for black gay and bisexual men. LGBT HERO will develop seven different videos focused on explaining all the ways to prevent HIV while looking after your mental health. Production began in March 2020, however due to lockdown LGBT HERO had to postpone the process until the Autumn. LGBT HERO aims to launch the campaign in October 2020.

Although it is not part of this financial year, OutLife was awarded a Big Lottery Community Fund grant in April to develop a new Hate Crime awareness campaign. The online campaign will launch in late 2020.

Despite COVID and lockdown, 2019-20 has been a very successful year for our campaigns.

## LGBT HERO strategy

In early 2020, LGBT HERO launched its new strategy which focused on continuing to develop LGBT HERO as a health and wellbeing organisation. The new strategy replaced the old one which solely focused on GMFA. The strategy will cover from 2020-2023. However, with COVID and the effect it's had in our community we may need to revisit the strategy so we can focus on supporting our community better.

## Whole system approach

LGBT HERO continued its partnership with Lambeth Council to work on a Whole Systems Approach. Lambeth funded LGBT HERO to deliver trans awareness training to front line staff, arrange and manage advisory meetings. In 2019-20 we delivered trans Awareness Training in partnership with Gendered Intelligence to 60 people.

In September 2019, LGBT HERO hosted a round table event attended by over 70 people who worked to advise Lambeth on its approach for 2020 and beyond. At present there has been no additional funding to continue this work, however we still have a close working relationship with Lambeth Council.

## GMFA

[www.gmfa.org.uk](http://www.gmfa.org.uk)

We continued to develop the GMFA sexual health website, with a restructure to make information more accessible. Over the course of the year our website, excluding FS online, received over 1.6 million visits, the same as the previous year. This is approximately 130,000 visits a month. However, as social media evolves, we continue to modify our content to reach more people this way. This means providing information within the infrastructure of Facebook, Twitter, Instagram and YouTube. Including social reach, GMFA reached over 5 million people in 2019-20, an increase of 800,000 or 19%, which makes it our most successful year.

The majority of the reach remained UK based (72%), although we also received considerable numbers of visitors from the USA, Australia and Ireland. We also continue to receive traffic from countries where homosexuality is

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illegal and HIV information is non-existent for gay and bi men, including, Pakistan, Nigeria, Malaysia and Saudi Arabia.

This year we reorganised the site to reflect a more health and wellbeing site rather than HIV and sexual health as its core front. Visitors now have a better understanding of what GMFA does and what services it can offer. With continued support from the MAC AIDS Fund, we have been able to develop the website's ongoing information provision including building fact sheets aimed at improving the mental wellbeing of people living with HIV. We have also introduced a new mental health section to support gay and bisexual men who are seeking support.

#### Online peer-support

In 2020-21, GMFA, linking up with OutLife, will introduce a new online peer-support forum for gay and bisexual men to talk and support one another in a non-judgemental, safe environment.

#### Safer Chems

In 2019-20 LGBT HERO received a grant from Gilead to build on our chemsex work, this included revisiting Safer Chems, updating and creating new content and producing a new issue of FS magazine. We were also to develop a chemsex booklet to go into clinics and GPs. However, as COVID restrictions restrict visits to clinics and GPs it was decided to postpone the production of this. We will revisit this when COVID restrictions are reduced. Until then LGBT HERO will promote the new content via GMFA online.

#### Groupwork

LGBT HERO, as part of the Rise Partnership with NAZ Project London, London Friend and the Race Equality Foundation, continued to deliver groupwork events in Lambeth, Southwark and Lewisham. Over the course of the year, GMFA offered groupwork and our Chemsex Support information course, which were attended by over 50 gay/bi men. This programme ended in March 2020.

#### FS magazine – brought to you by GMFA

FS is our bi-monthly health and life magazine for gay and bisexual men, published on the GMFA website. FS provides health and HIV information, advice, support and research in a clear and understandable format, similar to that used by the commercial gay press, promoting information on gay men's health and HIV issues. In this way the HIV prevention and sexual health promotion information is embedded within features that align with gay men's interests and experiences.

In 2019-20, FS was available in online and app editions. All content was also available free via [www.fsmag.org.uk](http://www.fsmag.org.uk).

Over the course of the year we recorded over 921,477 views of FS content through web, social and digital reach, averaging 153,579 per issue, an increase of 3%. 74% of FS readers come from the UK.

The magazine deals with gay men's health holistically, recognising that good sexual health is inextricably linked with emotional health and the ability to hold control over sexual choices. Featured topics included consent, racism, mental health, HIV stigma and relationships. Some of the most popular articles included 'Infidelity and the gay

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### Achievements and performance in 2019-2020

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community', 'The modern guide to cruising', 'fetish and the gay scene', 'Dear White gay men', 'Real sex lives of gay men' '8 ways to have a happier sex life' and 'How to survive a darkroom'.

FS is funded from LGBT HERO reserves, advertising, donations and sales of the FS app.

## OutLife

[www.outlife.org.uk](http://www.outlife.org.uk)

OutLife continues to grow from strength to strength since its formation. OutLife now offers information, advice, online peer-support and a London wide support finder service. In 2019-20, OutLife has already received over 625,000 visits, an increase of 50,000, with 71% coming from the UK. OutLife is also receiving large hits from countries where being LGBTQ+ is illegal, including Pakistan and Sri Lanka. Over 12% of the people (60,000) coming to OutLife read '5 ways to improve your mental health', 11% (58,000) 'What are the signs of depression' followed by 'What is sexuality' (8% / 42,000) and 'Being transgender' (7% / 29,000), showing the shift towards mental wellbeing and gender identity issues. Previously sex and sexual health topics dominated the most read. Other noteworthy content being views are, 'Which countries criminalise homosexuality (6% / 29,000)', 'being non-binary' (4% / 20,000), and 'Conversion therapy – the fact' (2% / 12,000).

OutLife continues to build its social media presence on Facebook, Twitter and Instagram and in 2019-20 had a social reach of 464,429 and increase of 204,429 - just under 80%, meaning that in 2019-20 OutLife had a web and social reach of 1,089,429. This is an increase of almost 200,000 (22%).

#### Online peer-support

In January 2019, OutLife launched its new Online Peer Support service aimed at providing LGBTQ+ people a platform to talk, share and support one another on a non-judgemental forum, operated by trained staff and volunteers. In 2019-20, we saw nearly 48,000 people use this service through views and sign ups. This service was funded through the Government Equalities Office during this time. It now is funded by the Big Lottery Community Fund until the end of 2020.

#### FindOut

In 2019-20 OutLife launched its online mapping tool, FindOut - funded by City Bridge Trust. The service highlights LGBTQ+ groups, clubs and support options in London. During this time over 5000 people accessed this service. We were due to launch a large-scale social media campaign in March 2020 to promote the service, however with lockdown and services moving online it was agreed that this would be pointless. In our monitoring of services, we can see there has been, at the very least, a loss of 10% in services. We hope to acquire additional funding for this service.

#### LGBTQ+ content project

As part of the development of OutLife, LGBT HERO was awarded over £8,000 from Awards for All to develop work in partnership with LGBTQ+ people to identify and create content for OutLife in 2020. As part of this fund, OutLife created over 15 new pieces of content around the topics of gender identity and trans issues.

##### Funding

In 2018-19, OutLife was funded through reserves, with the aim of developing a product that investors and funders can see potential in to provide long term support. In 2019-20 year, we have received funding from Government Equalities Office and The National Lottery meaning some of the core work was funded, however we still rely on community fundraising to support OutLife. However, the short success OutLife is having is proving its potential, affirming the decision to fund it from reserves. OutLife will launch its first campaign in 2020 aimed at tackling hate crime.

## Media and communications

##### Social media

Over the course of the year LGBT HERO continued to increase its social media presence, specifically through Facebook and Twitter but also through Instagram and wildly successful videos on LGBT HERO's YouTube channel.

GMFA, FS and OutLife and LGBT HERO have their own Facebook, Twitter and Instagram accounts, which signpost content on the websites, initiate health-related discussions with LGBTQ+ people and increase community engagement with LGBT HERO's interventions. Collectively they have a social following of nearly 170,000 an increase of 15,000. Together the collective social reach was over three million – meaning the accounts interacted with over three million people in 2019-20. On Facebook, FS magazine has the largest following with nearly 90,000 people who like the page. On Twitter, GMFA has the largest following with over 11,000 and on Instagram, GMFA has the largest following with over 1000 people. On Tumblr, LGBT HERO has over 20,000 followers.

On YouTube LGBT HERO has over 630 subscribers with nearly 13,000 video views during 2019-20. LGBT HERO's lifetime views currently stands at 413,347. LGBT HERO tends to upload directly to Facebook Watch, Instagram TV and Twitter as a way to reach larger audiences with our video content.

Our increase in followers means that our power to reach LGBTQ+ people, not only in the UK but across the world, has increased enormously. Using social media not only presents a cheap but effective platform for our work, but also allows us to interact with large numbers of LGBTQ+ people, listen to them and respond directly to their concerns and interests.

##### Media

LGBT HERO continued to generate coverage of its campaigns, in particular across the gay media, both in the UK and internationally. 'The Undetectables' and 'Me. Him. Us.' were covered by the mainstream media, including the Metro, the Independent, and by BBC radio, and in LGBTQ media such as Huffington Post, Gay Times, Attitude, Gay Star News, Pink News, Gay News Network, New Now Next, Daily Life and Towleroad.

## Fundraising and community events

LGBT HERO took part in and organised a range of community and fundraising events throughout the year. These included:

### RVT Sports Day - in partnership with LGBT HERO

Sports Day was held on August Bank Holiday Monday 2019 and was attended by well over 1,000 people. LGBT HERO raised over £12,000 which supported the mental wellbeing work we do through both GMFA and OutLife.

### World AIDS Day

With the 'The Undetectables' campaign running, LGBT HERO had another successful World AIDS Day, raising over £10,000 to fund our HIV and stigma work.

### Red Run

LGBT HERO volunteers and supporters took part in the Positive East Red Run 10k, raising nearly £1,000 to support the work we do through GMFA.

Overall, we saw another strong year in community fundraising and online donations. This has helped LGBT HERO continue its unfunded work such as [www.gmfa.org.uk](http://www.gmfa.org.uk), FS magazine and OutLife.

## Health Equality and Rights Organisation

### Reference and administrative details

For the year ended 31 March 2020

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**Company number** 2702133

**Country of incorporation** United Kingdom

**Charity number** 1076854

**Country of registration** England & Wales

**Registered office and operational address** Unit 74 The Link, 49 Effra Road  
London, SW2 1BZ

**Directors** Directors, who are also trustees under charity law, who served during the year and up to the date of this report were as follows:

Alan Palmer	Chair
Timothy James O'Rahilly	Vice Chair (Appointed 2019)
Roland Thomas Brunner	Treasurer
Seán Cassidy	Company Secretary
Paul John Raybould	(appointed 14 January 2020)
John Stone	
Ian Richard Watters	(appointed 14 January 2020)
Paolo Cava	(resigned 25 July 2019)
Anthony James	(resigned 3 September 2019)
Ameet Shah	(appointed 14 January 2020; resigned 2 July 2020)

**Chief Executive Officer** Ian Howley

**Bankers** National Westminster Bank plc  
332 High Holborn  
London, WC1V 7PS

**Independent examiner** **Fleur Holden FCA**  
Sayer Vincent LLP  
Chartered Accountants  
Invicta House  
108-114 Golden Lane  
LONDON  
EC1Y 0TL

# Health Equality and Rights Organisation

## Report of the Directors

### For the year ended 31 March 2020

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The Directors present their report and the financial statements for the year ended 31 March 2020.

Reference and administrative information set out on page 14 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

#### **LGBT HERO mission:**

The mission of LGBT HERO is to improve the health, enhance the well-being, and champion the rights of LGBTQ+ people. HERO recognises LGBTQ+ people as lesbian, gay, bisexual, transgender, queer, questioning, intersex, asexual and any other person who self-identifies within the LGBTQ+ umbrella.

LGBT HERO provides LGBTQ+ people with accurate and credible information so they can build skills that enable them to make informed choices about their health and well-being. LGBT HERO encourages LGBTQ+ people to create social change in our communities by providing a platform where LGBTQ+ people are heard and valued. LGBT HERO's mission is a guiding principle governing all of our work.

#### **LGBT HERO vision:**

LGBT HERO wants to see a world where LGBTQ+ people have the same opportunities in life as all other people and are not disadvantaged by health or social inequalities because of their sexuality or identity.

#### **LGBT HERO values:**

- All people, regardless of age, race, nationality, religion, disability, gender identity or sexuality, should have equal opportunities in life.
- All people regardless of their sexuality and gender identity are entitled to equal rights and respect.
- The needs of LGBTQ+ people should be considered in all aspects of their health, well-being and life.
- Our work will address identified health inequalities within LGBTQ+ communities and advocate for full acceptance of and equal rights for LGBTQ+ people.
- Health promotion is done best when LGBTQ+ community members collectively contribute to its development and delivery, it is underpinned by evidence and it can demonstrate its positive impact.

#### **HERO's goals:**

- Ensure LGBTQ+ people have access to information and support to enable them to make the best health choices for themselves.
- Decrease the number of LGBTQ+ people who experience mental health issues.
- Decrease the number of LGBTQ+ people who die by suicide.
- Improve LGBTQ+ people's sexual health, including eradicating new HIV infections.
- End HIV-related stigma.
- Increase representation of LGBTQ+ black, Asian and minority ethnic groups within LGBTQ+ communities.
- Support all LGBTQ+ people to live emotionally and physically healthy lives.

#### **Volunteer leadership**

LGBT HERO is a volunteer-led organisation. We use 'volunteer leadership' to describe the method by which our volunteers contribute to LGBT HERO and participate in developing its interventions.

Members of the Board of Directors are volunteers elected by the volunteers. Volunteers also steer the organisation as members of the groups who develop projects. All LGBT HERO volunteers have the right to join any group within LGBT HERO.

#### **Volunteers**

LGBT HERO believes that health promotion for LGBTQ+ people is fundamentally enhanced when community members take a central role in the development and delivery of projects.

LGBT HERO currently has around 120 volunteers. We welcome volunteers from all sections of the community, although the majority of our volunteers are gay men. These talented volunteers bring with them a broad range of life experience and professional skills to HERO. In particular, our gay men's sexual health work delivered under the GMFA brand benefits from the volunteers' inherent understanding of gay men's health and the participation of men who are representative of the target audience for our work. Furthermore, our volunteer base is made up of HIV-negative and HIV-positive people, long-standing volunteers with experience of sexual health project development and new volunteers with fresh ideas and ways of working. This range of volunteers brings different perspectives to the development of our HIV prevention campaigns and our resources for gay men living with HIV. Their talent, creativity and life experience is evident in the quality of our work and its success in engaging gay men.

#### **Employees**

At 31 March 2020, HERO had four full time members of staff. The staff team consisted of the Chief Executive Officer, one Project Manager, a Project Officer and the Finance/Office Manager. Employees are responsible for the day-to-day management of LGBT HERO and its projects.

#### **Directors**

Directors, who are also trustees under charity law, are generally LGBT HERO volunteers and are elected to the Board by members of HERO. Our constitution states that there are normally nine places on the Board.

The term of office for an elected Director is set at four years maximum, and each year at least two members of the Board must stand down. Board members may choose to stand for re-election. New Directors are provided with an induction process led by the Chair, and all Directors may access training based on the skills needed to fulfil their role as a Director as set out in their role description. We have a policy on training, induction and support of Board members.

The Directors who served during the year and up to the date of this report are as disclosed in the reference and administrative details on page 14.



## **Health Equality and Rights Organisation**

### **Report of the Directors**

**For the year ended 31 March 2020**

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#### **Partnerships**

LGBT HERO's work is developed in partnership with other voluntary, statutory and research organisations.

LGBT HERO is a partner within the National LGB&T Partnership, a strategic partner for the Department of Health. HERO is also a member of the LGBT Consortium, a national body bringing together LGBTQ+ organisations. Currently LGBT HERO is in a partnership with the LGBT Consortium for the Always Out There project funded by the City Bridge Trust, which will run for three years from September 2017.

In 2019-20 LGBT HERO continued its partnership with the London Friend and ELOP for the LGBT health and Social project funded by the Government Equalities Office (GEO) as part of the LGBT Health Grant Fund to develop and test new online peer support forums, create and evaluate video counselling to improve access to mental health and establish and evaluate crisis prevention support to improve an individual's coping strategy.

LGBT HERO (as GMFA) until the 31<sup>st</sup> March 2020 was part of the Rise Partnership, with Naz Project London, London Friend and the Race Equality Foundation, which receives HIV prevention funding from Lambeth, Southwark and Lewisham local authorities.

LGBT HERO has strong links with GUM clinics throughout London. This enables us to distribute resources, receive expert advice on sexual health issues and to ensure that the information we disseminate is accurate.

A very valuable partnership is with the gay commercial scene. LGBT HERO would not be as successful as it is without the support and collaboration of pubs, clubs and social groups who raise funds and provide distribution points for our activities, as well as the gay magazines and internet sites that carry our adverts. Notable fundraising partnerships in 2019-20 included collaborations with the Royal Vauxhall Tavern.

#### **About Health Equality and Rights Organisation**

##### **History**

GMFA (originally Gay Men Fighting AIDS) was founded in 1992, by a group of gay men who felt that there was not enough HIV prevention work being specifically targeted at gay men. GMFA quickly earned a reputation for delivering frank, honest and often sexy campaigns for gay men. The organisation is now known as LGBT HERO (or HERO), and delivers work to address health inequalities that affect the broader LGBTQ+ communities. Our sexual health and HIV prevention work, which remains our core work, is still branded as GMFA.

From the beginning, we used a model of community mobilisation and peer education. Rather than just producing health promotion aimed at gay men, we wanted gay men to play a central role in the development, design and delivery of interventions. This resulted in interventions that spoke to gay men from the perspective of gay men, avoiding the paternalistic approach of some other public health interventions.

# **Health Equality and Rights Organisation**

## **Report of the Directors**

### **For the year ended 31 March 2020**

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In 2001 GMFA merged with the Black gay men's group Big Up and in 2002, broadened its remit to include all health issues which disproportionately affect gay men over other populations. We changed our mission statement and 'Gay Men Fighting AIDS' became 'GMFA – the gay men's health charity'.

In 2011 our members voted to expand the remit of the charity to cover health issues for lesbian, bisexual and transgender communities. GMFA changed its name to the Health Equality and Rights Organisation (HERO) and we amended our objectives to cover health issues for lesbian, bisexual and transgender communities.

Many things about LGBT HERO have changed, but recruiting and retaining members of our target groups and keeping them at the heart of our organisation and our work has not. Each year up to 100 people actively volunteer for us, and our methods of developing projects and our policies are built around being a truly volunteer-led organisation.

### **Structure, governance and management**

LGBT HERO is a charitable company limited by guarantee, incorporated on 31 March 1992 and registered as a charity on 2 August 1999.

### **Governing document**

The company was established under a Memorandum of Association which established the objects and powers of the charitable company, and is governed under its Articles of Association. The Memorandum of Association and the Articles of Association were updated in December 2002 to reflect a change in the objects of the charity, a new name and to allow members of the Board to be co-opted.

A further change was made in June 2011 when members voted to adopt a new name, the Health Equality and Rights Organisation (HERO), and to expand our remit to allow us to address the health needs of a wider population, specifically LGBTQ+ people.

In July 2016, the Articles of Association were amended to:

- Revise the wording outlining circumstances under which a Director can be removed if they are unable to carry out their role as a result of either physical or mental health issues, to reflect recent changes to legislation and improved awareness of mental health conditions.
- Allow a Director to be removed if the Board passes a vote of no confidence in them.
- Allow a Director to attend a meeting by video or telephone conference.

### **Objectives and activities**

The objectives of the charity as set out in the Memorandum and Articles of Association are:

- a) To protect and preserve public health in particular amongst the gay male, lesbian, bisexual and transgender population of the United Kingdom.
- b) To advance public education in the subjects affecting the health of the gay male, lesbian, bisexual and transgender population including the causes, symptoms, treatment and prevention of illness, in particular through the promotion of research and the dissemination of the useful results of research.

#### Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Directors consider how planned activities will contribute to the aims and objectives they have set.

LGBT HERO is achieving public benefit through our work providing health information to members of the LGBTQ+ communities and promoting the health choices that are available to them. This year we have achieved this by improving the effectiveness of our interventions, which include a website, press and online campaigning work and peer support. Whilst these services are mainly aimed at LGBTQ+ people they can also be accessed by any member of the public.

#### Risk statement

Our major risks have been reviewed by LGBT HERO's Board and its subgroup, the Risk Subcommittee. The Risk Subcommittee maintains and monitors risks and reports to the Board. A risk register is used with a defined risk scoring approach. The risks are regularly revised to ensure they accurately reflect the current situation.

Our main risk is that we will not find sufficient new sources of funding to allow us to continue operating, although our confirmed income and current reserves are now at a level to allow us to deliver our planned work beyond 2020-201. We are engaged in a strategy of seeking new funding and a diversity of funding by increasing our support from trusts and foundations, building on our community fundraising and our ability to generate revenue from our activities.

LGBT HERO's Board of Directors also receives an annual health and safety risk assessment. The planning document for all new interventions now includes a risk assessment.

#### Remuneration policy for key management personnel

HERO has a staff pay policy, which is reviewed regularly by the Board. It includes pay scales with incremental points for each post within the organisation and specifies how inflationary increases are determined.

#### Financial review

In 2019-20 HERO has been awarded new grants with a total value of £161,651 (from City Bridge Trust, the MAC AIDS Fund, Gilead Sciences Ltd, Abbvie, The King's College London, and the GEO).

The profit for 2019-20 was £18,848. With the present funding in place, the forecast deficit for 2020-21 is in the region of £70,240. Currently, LGBT HERO is awaiting decisions on additional funding requests that have been submitted. If some of these new sources of income are realised, despite a reduced community fundraising for 2020-21 due to Covid-19, the forecast deficit will decrease further, and likely to break even at the close of 2020-21.

# Health Equality and Rights Organisation

## Report of the Directors

### For the year ended 31 March 2020

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The Directors do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

### Reserves policy

At 31 March 2020, LGBT HERO had unrestricted reserves of £129,226. £110,000 of this has been designated to a Capacity Building fund in order to enable HERO to hold sufficient cashflow for approximately six months of operating costs while still delivering our core services. This level of designated funds is therefore held to cover the cost of our work until adequate ongoing funding is realised.

LGBT HERO requires reserves primarily for the following reasons:

- To cover any shortfall between predicted income and expenditure. As of October 2020, HERO's cashflow forecast predicts that there will be a shortfall of approximately £70,240 in 2020-21, if no additional grants are received during the year, and with revised estimates of income from community fundraising and donations from 2019-20.
- To provide sufficient working capital in the event of any short-term cashflow issues – for example a delay in receiving the payment of a grant that has been confirmed and included as budgeted income. HERO's average monthly expenditure during 2020-21, including salary payments, rent and project costs, is predicted to be approximately £17,000.
- To cover liabilities in the event of closure, including redundancy costs, which are estimated at £69,454.

LGBT HERO's Board of Directors receives a cashflow forecast on a quarterly basis, in order to monitor the predicted level of reserves over the next 12 months and ensure that the organisation remains sustainable.

### Statement of responsibilities of the Directors

The Directors are responsible for preparing the report of the Directors and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors 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 period. In preparing these financial statements, the Directors are required to:

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

## **Health Equality and Rights Organisation**

### **Report of the Directors**

#### **For the year ended 31 March 2020**

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The Directors 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.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

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

Approved by the Directors on 11 November 2020 and signed on their behalf by

Alan Palmer - Chair

## **Independent examiner's report**

### **To the Directors of**

### **Health Equality and Rights Organisation**

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I report to the directors on my examination of the accounts of Health Equality and Rights Organisation (LGBT HERO) for the year ended 31 March 2020.

This report is made solely to the directors as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the directors those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the directors as a body, for my examination, for this report, or for the opinions I have formed.

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

As the charity directors of the Company you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the 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 Company's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011 ('the 2011 Act').

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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accounts in England and Wales, which is one of the listed bodies.

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

- 1 Accounting records were not kept in respect of Company as required by section 386 of the 2006 Act; or
- 2 The accounts do not accord with those records; or
- 3 The accounts 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 accounts 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 accounts to be reached.

Fleur Holden FCA

Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

3 December 2020

## Health Equality and Rights Organisation

### Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2020

	Note	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
<b>Income from:</b>							
Donations		38,960	–	<b>38,960</b>	41,950	–	41,950
Charitable activities							
Group work	2	–	55,478	<b>55,478</b>	–	55,478	55,478
FS magazine	2	3,040	–	<b>3,040</b>	4,961	–	4,961
Community development outreach	2	28,398	133,253	<b>161,651</b>	6,977	99,603	106,580
Consultancy	2	–	–	<b>–</b>	500	20,270	20,770
Policy	2	–	3,517	<b>3,517</b>	–	550	550
Investments		219	–	<b>219</b>	157	–	157
Other		–	–	<b>–</b>	1,039	–	1,039
<b>Total income</b>		<b>70,617</b>	<b>192,248</b>	<b>262,865</b>	55,584	175,901	231,485
<b>Expenditure on:</b>							
Raising funds	3a	19,452	11,471	<b>30,923</b>	31,841	13,478	45,319
Charitable activities							
Group work	3a	–	55,720	<b>55,720</b>	–	57,311	57,311
FS magazine	3a	4,864	–	<b>4,864</b>	12,836	–	12,836
Community development outreach	3a	16,149	106,663	<b>122,812</b>	18,764	99,687	118,451
Website	3a	12,569	–	<b>12,569</b>	22,448	–	22,448
Consultancy	3a	–	13,922	<b>13,922</b>	–	11,331	11,331
Policy	3a	–	3,206	<b>3,206</b>	–	1,622	1,622
<b>Total expenditure</b>		<b>53,034</b>	<b>190,982</b>	<b>244,016</b>	85,889	183,429	269,318
<b>Net income/(expenditure) for the year</b>	3a	17,583	1,266	18,849	(30,305)	(7,528)	(37,833)
Transfers between funds		(7,963)	7,963	–	(13,892)	13,892	–
<b>Net movement in funds</b>		9,620	9,229	<b>18,849</b>	(44,197)	6,364	(37,833)
<b>Reconciliation of funds:</b>							
Total funds brought forward		<b>119,606</b>	<b>19,670</b>	<b>139,276</b>	163,803	13,306	177,109
<b>Total funds carried forward</b>		<b>129,226</b>	<b>28,899</b>	<b>158,125</b>	119,606	19,670	139,276

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 13 to the financial statements.

# Health Equality and Rights Organisation

## Balance sheet

Company no. 02702133

**As at 31 March 2020**

	Note	£	2020 £	£	2019 £
Tangible assets	9		<u>2,656</u>		<u>3,720</u>
			<u>2,656</u>		<u>3,720</u>
<b>Current assets:</b>					
Debtors	10	28,810		28,758	
Cash at bank and in hand		<u>146,663</u>		<u>129,546</u>	
			<u>175,473</u>		<u>158,304</u>
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	11	<u>(20,004)</u>		<u>(22,748)</u>	
<b>Net current assets</b>			<u>155,469</u>		<u>135,556</u>
<b>Total net assets</b>	12a		<u><u>158,125</u></u>		<u><u>139,276</u></u>
<b>The funds of the charity:</b>	13a				
Restricted income funds			28,899		19,670
Unrestricted income funds:					
Designated funds		110,000		110,000	
General funds		<u>19,226</u>		<u>9,606</u>	
Total unrestricted funds			<u>129,226</u>		<u>119,606</u>
<b>Total charity funds</b>			<u><u>158,125</u></u>		<u><u>139,276</u></u>

The opinion of the directors is that the company is entitled to the exemptions conferred by Section 477 of the Companies Act 2006 relating to small companies

The directors acknowledge the following responsibilities:

- (i) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- (ii) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the special provisions applicable to small companies subject to the small companies' regime.

Approved by the Directors on 11 November 2020 and signed on their behalf by

Alan Palmer  
Chair



**1 Accounting policies**

**Statutory information**

Health Equality and Rights Organisation is a charitable company limited by guarantee and is incorporated in England and Wales. The registered office address is Unit 22 The Link, 49 Effra Road, London SW2 1BZ.

**b) Basis of preparation**

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) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

**c) Public benefit entity**

The charitable company meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The Directors consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The Board has received and noted cashflow forecasts which indicate that HERO is financially sustainable until the end of November 2021. This represents a period of 12 months from the date of this report.

During 2019–20, HERO successfully obtained grants with a total value of £161,651 from the MAC AIDS Fund, Gilead Sciences Ltd, PHE Innovation Fund, Abbvie and the GEO LGBT Health & Social care, in addition to funding from City Bridge Trust for a three-year project. HERO also raised income of £38,960 through community fundraising and donations during 2019–12. Over the next year, HERO intends to submit a similar series of funding applications and continue its programme of LGBTQ+ community fundraising. The Board therefore believes that there is a reasonable likelihood of enough income being secured for the organisation to remain a going concern.

The Directors do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

*Impact of Covid-19.* HERO had to put swiftly in place control measures required by these unprecedented situation/times. This meant: keeping its staff, its volunteers and its beneficiaries safe while still carrying out its activities in the best and less disruptive possible way. Since the start of the current financial year HERO applied and obtained a grant of £14K from the London Community response fund. This grant enabled HERO moving from an office based server to a file sharing cloud point server and providing laptops to its members of staff enable them to carry out HERO's activities while maintaining safe working from home. HERO also applied and obtained a Covid-19 support grant of £12.7K from Gilead Science Ltd. This grant helped HERO to cover for the loss of income from community fundraising while not been able to run 'Sports day' – one of its main fundraising activities of the year. HERO in partnership with the London Friends also managed to obtain a grant of £18.5K for LGBT mental health support from the Big Lottery Coronavirus Community Support fund. In August HERO obtained another grant of £16.8K from TNLFC Coronavirus Response Fund to provide BAME gay/bisexual/trans men with 12 online group peer-support and 12 individual sessions to tackle isolation, loneliness and mental wellbeing issues such as depression, anxiety and prevent suicides of those who are most at risk. HERO in partnership with LGBT Consortium have also secured an additional £82K over the next three years funded by the City Bridget Trust. In October 2020 HERO also obtained grants from ViiV Healthcare of £8.9K, Abbvie of £6.8K and MSD of £5.6K all for BAME online peer support MSM. Financial measures also were taken by HERO from mid April 2020 implementing the job retention scheme furloughing two of its staff members and moving its premises on to a smaller office space from the 1st October 2020. HERO is currently applying for additional fundings.

**e) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**f) Donations of gifts, services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised. Please refer to the report of the Directors for more information about their contribution.

**1 Accounting policies (continued)**

**g) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**h) Fund accounting**

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.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the Directors for particular purposes.

**i) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering services such as group work, a website, six issues of FS magazine, and media campaigns including 'The Undetectables' and 'Me. Him. Us'. These services were undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**j) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

	<b>2020</b>
● Cost of generating funds	10.2%
● Community development outreach	36.0%
● Group work	18.9%
● FS magazine	1.6%
● Website	4.5%
● Policy	1.1%
● Consultancy	4.2%
● Support costs	22.3%
● Governance costs	1.3%

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

● Cost of generating funds	11.4%
● Community development outreach	55.6%
● Group work	23.7%
● FS magazine	2.1%
● Website	2.8%
● Policy	1.1%
● Consultancy	3.2%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

**1 Accounting policies (continued)**

**k) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**l) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The useful lives in use are as follows:

- |                                    |         |
|------------------------------------|---------|
| ● Fixtures and fittings – residual | 4 years |
| ● IT equipment – straight line     | 4 years |

**m) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**n) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**o) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**p) Pensions**

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable under the scheme by the charitable company to the fund. The charitable company has no liability under the scheme other than for the payment of those contributions. As of 1 August 2016 all employees have opted in to the HERO Work Pension scheme provided by AEGON. This was the staging date when the Health Equality and Rights Organisation had to auto enrol to a Work Pension plan. This plan is the same plan that AEGON provided prior the staging date.

2 Income from charitable activities

	Note	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
NAZ – LSL		–	55,478	55,478	–	55,478	55,478
Sub-total for <b>Group work</b>		–	55,478	55,478	–	55,478	55,478
JellyFish CoNnect Ltd – FS downloads		3,040	–	3,040	4,961	–	4,961
Sub-total for <b>FS magazine</b>		3,040	–	3,040	4,961	–	4,961
King's College London – Marie Curie		–	2,500	2,500	–	2,500	2,500
City Bridge Trust – LGBTQ+ London engagement project		–	25,962	25,962	–	28,801	28,801
Abbvie HIV Peer Support		–	4,554	4,554	–	–	–
Big Lottery Fund – Outlife Contents		–	–	–	–	7,146	7,146
Gilead Sciences Ltd – ChemSex Support		–	16,748	16,748	–	–	–
Gilead Sciences Ltd – Peer Support MSM		–	24,250	24,250	–	–	–
Gilead Sciences Ltd – Me Him Us		–	18,600	18,600	–	41,156	41,156
MAC AIDS Fund – Me Him Us		–	20,000	20,000	–	20,000	20,000
PHE – Innovation Fund Me Him Us		–	20,639	20,639	–	–	–
Leatherseller		–	–	–	1,000	–	1,000
GEO – LGBT Health & Social Care		28,398	–	28,398	5,977	–	5,977
Sub-total for <b>Community development</b> (a)		28,398	133,253	161,651	6,977	99,603	106,580
CEO external consultancy		–	–	–	500	–	500
LB Lambeth Whole Systems Approach – LGBT Inequalities		–	–	–	–	20,270	20,270
Sub-total for <b>Consultancy</b>		–	–	–	500	20,270	20,770
National LGB&T Partnership		–	367	367	–	550	550
LGBT Smoking SMI		–	3,150	3,150	–	–	–
Sub-total for <b>Policy</b>		–	3,517	3,517	–	550	550
Total income from charitable activities		31,438	192,248	223,686	12,438	175,901	188,339

Note:

- a) 'Community development outreach' has been added as a new heading to replace 'Media', due to the nature of the grants received and in light of HERO's strategy for the future.

3a Analysis of expenditure (current year)

	Charitable activities										
	Cost of raising funds £	Group work £	FS magazine £	Community development outreach £	Website £	Consultancy £	Policy £	Governance costs £	Support costs £	2020 Total £	2019 Total £
Staff costs (Note 5)	18,983	35,393	3,051	67,402	8,334	7,786	2,085	2,448	41,625	187,107	210,161
Projects costs	2,077	433	49	11,028	1,268	3,027	158	–	–	18,040	25,073
Premises costs	2,129	3,970	342	7,561	935	874	234	274	4,669	20,988	18,927
Office costs	496	924	80	1,760	218	203	54	64	1,087	4,886	3,998
Depreciation	108	201	17	383	47	44	12	14	236	1,062	3,031
Other	–	–	–	–	–	–	–	3,575	8,358	11,933	8,128
	<b>23,793</b>	<b>40,921</b>	<b>3,539</b>	<b>88,134</b>	<b>10,802</b>	<b>11,934</b>	<b>2,543</b>	<b>6,375</b>	<b>55,975</b>	<b>244,016</b>	<b>269,318</b>
Support costs	6,401	13,286	1,190	31,132	1,586	1,785	595	–	(55,975)	–	–
Governance costs	729	1,513	135	3,546	181	203	68	(6,375)	–	–	–
<b>Total expenditure 2020</b>	<b>30,923</b>	<b>55,720</b>	<b>4,864</b>	<b>122,812</b>	<b>12,569</b>	<b>13,922</b>	<b>3,206</b>	<b>–</b>	<b>–</b>	<b>244,016</b>	<b>–</b>
Total expenditure 2019	<b>45,319</b>	<b>57,311</b>	<b>12,836</b>	<b>118,451</b>	<b>22,448</b>	<b>11,331</b>	<b>1,622</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>269,318</b>

'Community development outreach' has been added as a new heading to replace 'Media', due to the nature of the grants received and in light of HERO's strategy for the future.

## 3b Analysis of expenditure (prior year)

	Charitable activities									
	Cost of raising funds £	Group work £	FS magazine £	Community development outreach £	Website £	Consultancy £	Policy £	Governance costs £	Support costs £	2019 Total £
Staff costs (Note 5)	29,536	38,109	8,674	67,122	13,159	8,459	1,304	2,307	41,491	210,161
Projects costs	3,743	230	1,053	15,259	4,529	259	–	–	–	25,073
Premises costs	2,660	3,432	781	6,045	1,185	762	117	208	3,737	18,927
Office costs	562	725	165	1,277	250	161	25	44	789	3,998
Depreciation	426	550	125	968	190	122	19	33	598	3,031
Other	–	–	–	–	–	–	–	–	8,128	8,128
	36,927	43,046	10,798	90,671	19,313	9,763	1,465	2,592	54,743	269,318
Support costs	8,013	13,620	1,946	26,524	2,993	1,497	150	–	(54,743)	–
Governance costs	379	645	92	1,256	142	71	7	(2,592)	–	–
<b>Total expenditure 2020</b>	<b>45,319</b>	<b>57,311</b>	<b>12,836</b>	<b>118,451</b>	<b>22,448</b>	<b>11,331</b>	<b>1,622</b>	<b>–</b>	<b>–</b>	<b>269,318</b>

Notes to the financial statements

For the year ended 31 March 2020

**4 Net income/(expenditure) for the year**

This is stated after charging:

	2020 £	2019 £
Depreciation	1,063	3,031
Operating lease rentals:		
Property	16,861	14,728
Accountants' remuneration (excluding VAT):		
Independent examination	3,575	3,500
	<u>3,575</u>	<u>3,500</u>

**5 Analysis of staff costs, Directors' remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2020 £	2019 £
Salaries and wages	164,258	184,571
Social security costs	14,630	16,388
Employer's contribution to defined contribution pension schemes	8,219	9,202
	<u>187,107</u>	<u>210,161</u>

No employee's earned more than £60,000 during the year (2018–19: nil).

The total employee benefits including pension contributions and national insurance of the key management personnel were £61,195 (2018–19: £57,678).

The charity Directors were not paid for carrying out their duties as trustees and did not receive any other benefits from employment with the charity during the year (2018–19: nil). No amount was paid to Directors for other services provided during 2019–20 (2018–19: nil).

No Directors' expenses have been paid out for reimbursement of travel and subsistence during the financial year (2018–19: nil).

**6 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2020 No.	2019 No.
Raising funds	0.38	0.60
Group work	0.79	1.04
FS magazine	0.07	0.17
Community development outreach	1.85	1.98
Website	0.09	0.20
Consultancy	0.11	0.08
Policy	0.04	0.06
Support	0.92	0.98
Governance	0.04	0.04
	<u>4.29</u>	<u>5.15</u>

**7 Related party transactions**

There are no related party transactions to disclose for 2019–20 (2018–19: none).

**8 Taxation**

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

**9 Tangible fixed assets**

	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost</b>			
At the start of the year	12,060	17,427	<b>29,487</b>
Disposal in the year	–	–	–
At the end of the year	<b>12,060</b>	<b>17,427</b>	<b>29,487</b>
<b>Depreciation</b>			
At the start of the year	8,519	17,249	<b>25,768</b>
Charge for the year	885	178	<b>1,063</b>
Eliminated on disposal	–	–	–
At the end of the year	<b>9,404</b>	<b>17,427</b>	<b>26,830</b>
<b>Net book value</b>			
At the end of the year	<b>2,656</b>	<b>–</b>	<b>2,656</b>
At the start of the year	<b>3,541</b>	<b>178</b>	<b>3,720</b>

All of the above assets are used for charitable purposes.

**10 Debtors**

	2020 £	2019 £
Trade debtors	<b>20,883</b>	23,060
Prepayments	<b>7,927</b>	5,698
	<b>28,810</b>	28,758

**11 Creditors: amounts falling due within one year**

	2020 £	2019 £
Trade creditors	<b>703</b>	10
Taxation and social security	<b>12,710</b>	15,730
Accruals	<b>6,591</b>	7,008
	<b>20,004</b>	22,748

**12a Analysis of net assets between funds (current year)**

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	2,656	–	–	<b>2,656</b>
Net current assets	16,570	110,000	28,899	<b>155,469</b>
<b>Net assets at 31 March 2020</b>	<b>19,226</b>	<b>110,000</b>	<b>28,899</b>	<b>158,125</b>

**12b Analysis of net assets between funds (prior year)**

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	3,720	–	–	<b>3,720</b>
Net current assets	5,886	110,000	19,670	<b>135,556</b>
<b>Net assets at 1 April 2019</b>	<b>9,606</b>	<b>110,000</b>	<b>19,670</b>	<b>139,276</b>



13a Movements in funds (current year)

	At 1 April 2019 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2020 £
<b>Restricted funds:</b>					
National LGB&T Partnership	–	3,517	(3,919)	402	–
Gilead Sciences Ltd – Me. Him. Us.	2,525	18,600	(20,125)		1,000
Gilead Science Ltd – ChemSex Support	–	16,747	(17,348)	601	–
Gilead Science Ltd – Peer Support MSM	–	24,250	(7,865)		16,385
PHE Innovation Fund – Me Him Us	–	20,639	(9,233)		11,406
City Bridge Trust – LGBTQ+ London engagement project	1,239	25,962	(27,094)	–	107
King's College London – Marie Curie	–	2,500	(2,709)	209	–
NAZ – LSL	–	55,478	(57,826)	2,348	–
MAC AIDS Fund – Me Him Us	–	20,000	(22,059)	2,059	–
L B Lambeth – Whole Systems Approach – Trans awareness	15,456	–	(17,321)	1,865	–
Big Lottery Fund – Outlife Contents	450	–	(564)	114	–
Abbvie – HIV Peer Support	–	4,554	(4,919)	365	–
<b>Total restricted funds</b>	<b>19,670</b>	<b>192,248</b>	<b>(190,982)</b>	<b>7,963</b>	<b>28,899</b>
<b>Unrestricted funds:</b>					
Designated funds:					
Capacity building	110,000	–	–	–	110,000
<b>Total designated funds</b>	<b>110,000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>110,000</b>
<b>General funds</b>	<b>9,606</b>	<b>70,617</b>	<b>(53,034)</b>	<b>(7,963)</b>	<b>19,226</b>
<b>Total unrestricted funds</b>	<b>119,606</b>	<b>70,617</b>	<b>(53,034)</b>	<b>(7,963)</b>	<b>129,226</b>
<b>Total funds</b>	<b>139,276</b>	<b>262,865</b>	<b>(244,016)</b>	<b>–</b>	<b>158,125</b>

13b Movements in funds (prior year)

	At 1 April 2018 £	Income and gains £	Expenditure and losses £	Transfers £	At 1 April 2019 £
<b>Restricted funds:</b>					
National LGB&T Partnership	–	550	(1,758)	1,208	–
Gilead Sciences Ltd – Me. Him. Us.	1,503	41,156	(40,134)	–	2,525
Gilead Sciences Ltd – The Undetectables	325	–	(2,011)	1,686	–
City Bridge Trust – LGBTQ+ London engagement project	5,778	28,801	(33,340)	–	1,239
King's College London – Marie Curie	–	2,500	(3,252)	752	–
NAZ – LSL	–	55,478	(58,548)	3,070	–
MAC AIDS Fund – The Undetectables	–	20,000	(23,061)	3,061	–
NAZ – Lambeth – Sexual health advisory service	5,000	–	(7,742)	2,742	–
L B Lambeth – Whole Systems Approach – Trans awareness	–	20,270	(4,814)	–	15,456
Big Lottery Fund – LGBTQ+ image representation	700	–	(2,073)	1,373	–
Big Lottery Fund – Outlife Contents	–	7,146	(6,696)	–	450
<b>Total restricted funds</b>	<b>13,306</b>	<b>175,901</b>	<b>(183,429)</b>	<b>13,892</b>	<b>19,670</b>
<b>Unrestricted funds:</b>					
Designated funds:					
Capacity building	150,000	–	–	(40,000)	110,000
<b>Total designated funds</b>	<b>150,000</b>	<b>–</b>	<b>–</b>	<b>(40,000)</b>	<b>110,000</b>
<b>General funds</b>	<b>13,803</b>	<b>55,584</b>	<b>(85,889)</b>	<b>26,108</b>	<b>9,606</b>
<b>Total unrestricted funds</b>	<b>163,803</b>	<b>55,584</b>	<b>(85,889)</b>	<b>(13,892)</b>	<b>119,606</b>
<b>Total funds</b>	<b>177,109</b>	<b>231,485</b>	<b>(269,318)</b>	<b>–</b>	<b>139,276</b>

### 13 Movements in funds (continued)

#### Purposes of restricted funds

National LGB&T Partnership	This fund was used towards National LGB&T Partnership and Mental Health Consortium which in 2019–20 included work for smoking addiction and cessation for people with serious mental illness. There was an overspend of £402, which had to be covered by unrestricted reserves (2018–19: £1,208).
LGBT Consortium – PHE – Whole Systems Approach	This fund was used towards the 'Whole Systems Approach' method of reducing LGBTQ+ health inequalities in one of two pilot local authority sites. HERO was the local charity partner for the Lambeth site, where the council gave priority to trans and BAME LGBTQ+ health inequalities. Focus groups and stakeholder consultations were carried out, contributing to a final PHE report/toolkit for local authorities to replicate the whole systems approach.
ViiV Healthcare UK Ltd – Peer support	This fund was used to run four separate peer support workshops, using the men we have already trained to share their experiences with newly diagnosed HIV-positive men, to educate newly diagnosed men on how to deal with stigma they may face through peer support, role playing and providing practical information, and to encourage newly diagnosed men to become positive advocates in their communities and help other newly diagnosed men to defeat stigma.
Gilead Sciences Ltd – Me. Him. Us.	This fund was used to develop a unique public facing HIV prevention campaign that promoted HIV testing, the benefits of TAsP/being undetectable, and provide HIV/STI information aimed at BAME gay men with imagery and language that speaks to them. The remaining £1,000 will be spent in 2020–21.
Gilead Sciences Ltd – ChemSex Support	This fund was used to develop support for potential chemsex users and increase awareness of the risks involved regarding risky sex practise and drug misuse and increase awareness of hep-C coinfections of MSM chemsex users living with HIV. There was an overspend of £601, which had to be covered by unrestricted reserves.
Gilead Sciences Ltd – Peer Support MSM	This fund was used to support an Online Peer Support service for MSM with regards to sex, sexual health, living with HIV and life issues while providing a safe space for MSM living with HIV. The remaining £16,385 will be spent in 2020–21.
Gilead Sciences Ltd – The Undetectables	This fund was used to support and extend the reach of the video 'The Undetectables'. The project was co-funded by the MAC AIDS Fund. There was an overspend of £1,686 in 2018–19, which had to be covered by unrestricted reserves.
PHE Innovation Fund	This fund was used to develop an online sexual strategy decision making tool for Public Health England, to assist gay men in deciding which HIV prevention tactic/s to use in their sex lives.
PHE Innovation Fund – Me Him Us	This fund was used to develop an online intervention to tackle high rates of HIV and STI transmissions in BAME through 7 multimedia interventions that will cover condoms, PrEP, PEP, HIV testing, STI testing, U=U and mental health. The remaining £11,406 will be spent in 2020–21.
City Bridge Trust – LGBTQ+ London engagement project	This fund was used to develop a mapping tool for LGBTQ+ support organisations in London. The project, in partnership with the LGBT Consortium, aims to find gaps in the system on a local level and highlight areas where services are oversubscribed. This three-year project runs up to September 2020. HERO will build the mapping tool and promote its services to LGBTQ+ people, commissioners and potential funders. The remaining £107 will be spent in 2020–21.
King's College London – Marie Curie	This fund was used for HERO's role in the AccessCare project, looking to ensure appropriate end of life care for LGBTQ+ people through research and the development of training resources for healthcare professionals. The funding was for HERO's participation in the project's Advisory Board, assistance in developing media tools and strategy for recruiting research participants, and for the development of media resources to support LGBTQ+ people accessing end of life care. There was an overspend of £209, which had to be covered by unrestricted reserves (2018–19: £752).
NAZ – LSL	This fund was used to produce workshops, develop online media strategy via social media, and web hosting for a survey tool for the RISE Partnership contract commissioned and funded by the London Boroughs of Lambeth, Southwark and Lewisham. For 2019–20 there was an overspend of £2,348 (2018–19: £3,070), which had to be covered by unrestricted reserves.
MAC AIDS Fund – The Undetectables	This fund was used to produce the video 'The Undetectables', featuring HIV-positive men talking about what undetectable status means. Gilead Sciences Ltd co-funded the project. There was an overspend of £2,059, which had to be covered by unrestricted reserves (2018–19: £3,061).

Notes to the financial statements

For the year ended 31 March 2020

MAC AIDS Fund – Me Him Us	This fund was used to support Me. Him. Us. – more to safer sex. Gilead Sciences Ltd co-funded the project. There was an overspend of £2,059, which had to be covered by unrestricted reserves.
Big Lottery Fund – LGBTQ+ image representation	This fund was used to build up an LGBTQ+ image bank of over 1000 images. These will be used to provide appropriate content with imagery that represents LGBTQ+ people in HERO's OutLife mapping portal, which is funded by City Bridge Trust, and for the GMFA website. There was an overspend of £1,373, which had to be covered by unrestricted reserves.
Big Lottery Fund – Outlife contents	This fund was used to develop within Outlife mapping portal, content in the form of text, video and audio which aims to meet the needs of LGBT people and tackles health inequalities such as mental health, suicide prevention, isolation and loneliness along with tackling other issues such as; BME health, trans health, lesbian health, hate crime and LGBT rights in the form of fact sheets, true life stories, real life advice and support pages which aims to empower their peers to create personal and social change. There was an overspend of £114 which had to be covered by unrestricted reserves.
NAZ – Lambeth – Sexual health advisory service	This fund will be used for providing a sexual health advisory service on behalf of Lambeth council. There was an overspend of £2,742, which had to be covered by unrestricted reserves
LB Lambeth – Whole Systems Approach – LGBT inequalities trans awareness.	This fund was used towards the 'Whole Systems Approach' method for trans awareness, through training, advisory and a one day event in the borough of Lambeth. There was an overspend of £1,865, which had to be covered by unrestricted reserves.

**Purposes of designated funds**

Capacity building	This fund will be used for our core work until adequate additional funding is realised, and represents six months' operating costs while continuing to deliver services for the LGBT Community.
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**14 Operating lease commitments**

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods.

	Property 2020 £	2019 £
Less than one year	2,426	2,426
	<b>2,426</b>	<b>2,426</b>

**15 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.