

**COMPANY NUMBER: 07441667
CHARITY NUMBER: 1140098**

**MINDOUT LGB&T MENTAL HEALTH PROJECT
(LIMITED BY GUARANTEE)**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

WEDNESDAY



AAFJG0UH

A17

20/10/2021

#194

COMPANIES HOUSE

**MINDOUT LGB&T MENTAL HEALTH PROJECT
(LIMITED BY GUARANTEE)**

FOR THE YEAR ENDED 31ST MARCH 2021

INDEX TO FINANCIAL STATEMENTS

Page No.

1	Legal and Administrative Information
2 - 5	Report of the Trustees
6	Independent Examiner's Report
7	Statement of Financial Activities
8	Balance Sheet
9 – 18	Notes to the Financial Statements

**MINDOUT LGB&T MENTAL HEALTH PROJECT
(LIMITED BY GUARANTEE)**

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES

A France
S Munnings
G Eastman
D Arnall
V Parramore (resigned 16.07.20)
B Firth
T Ney
S Taylor
D Gould
V J Gooding
C Clark
N Bullen
Y Onoabhagbe (appointed 16.07.20)
S Fillery (appointed 23.02.21)
R Delmar (appointed 23.02.21)

**CHARITY DIRECTOR AND COMPANY
SECRETARY**

H Jones

REGISTERED OFFICE

Community Base
113 Queens Road
Brighton
East Sussex
BN1 3XG

COMPANY NUMBER

07441667 (England and Wales)

CHARITY NUMBER

1140098

INDEPENDENT EXAMINER

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

BANKERS

The Co-Operative Bank
PO Box 250
Skelmersdale
WN8 6WT

**MINDOUT LGB&T MENTAL HEALTH PROJECT
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Incorporation

MindOut LGB&T Mental Health Project was incorporated on 16 November 2010 (registered company number: 07441667) and received charitable status on 28 January 2011 (registered charity number 1140098).

Constitution

The Charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 16 November 2010.

Recruitment and appointment of new trustees

The Trustees (Directors for Companies Act purposes) are listed in this report.

The first Directors were the subscribers to the memorandum, subsequent Directors are appointed by ordinary resolution. The number of Directors shall be not less than three but shall not be subject to any maximum.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Charity are:

- a) To promote the preservation of mental health and to assist in relieving and rehabilitating persons suffering from mental disorder or conditions of emotional or mental distress requiring advice or treatment who are lesbian, gay, bisexual and transgender.

And

- b) To promote the study of and research into mental health disorder and emotional or mental distress in people who are lesbian, gay, bisexual and transgender and to obtain and make records of and disseminate to the public the useful results of such research and to educate the public in matters relating to mental health.

Activities

MindOut is a mental health service run by and for lesbians, gay men, bisexual, transgender and queer people with lived experience of mental health issues. Based in Brighton and Hove, we provide local services as well as a number of national initiatives.

We provide:

- Support for LGBTQ people with experience of mental health issues
- Training in LGBTQ Affirmative Practice
- Mental Health Promotion events and anti-stigma campaigns which are important parts of our work to improve the mental health of our communities.

**MINDOUT LGB&T MENTAL HEALTH PROJECT
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021**

The services that we provide are:

- Advice and information
- Advocacy and casework
- Peer support group work
- Befriending
- Suicide prevention
- Wellbeing initiatives
- Peer mentoring
- On line support
- Counselling
- Anti-stigma campaigning

Public benefit

The Trustees certify that they have had and paid due regard to the Charity Commission guidance on public benefit in deciding what activities the charity should undertake.

The Trustees have agreed a Strategic Plan, developing the range of mental health support we offer. All our services are provided by and for LGBTQ people with lived experience of mental health issues. We monitor and evaluate all our activities, results demonstrate the impact our work has for individuals and groups. We collect case studies, some of these are published in our regular newsletters. This year a total of 2,790 people benefitted from our services.

Social investments

MindOut has successfully completed its tenth year as an independent charity run by and for lesbians, gay men, bisexual, transgender and queer people with experience of mental health issues. Based in Brighton and Hove, we also have a national remit to promote LGBTQ mental health and LGBTQ Affirmative Practice Training.

This year we have continued to provide:

- Advice, information and advocacy, including a Trans Advocacy Service, an Urgent Need Advocacy Service, a 50+ Advocacy Service and a Housing Advocacy Service.
- Peer group support, including a suicide prevention peer support group 'Out of the Blue', peer mentoring and online out of hours support.
- affordable counselling.
- LGBTQ Affirmative Practice and Trans 101 Training.

This year we added a telephone befriending service, in response to requests from service users.

Demand for MindOut services and activities has risen year on year, waiting lists are in operation for group places.

History

This year we celebrated our 10th anniversary as an independent charity. We have been offering services since 1999, following discussions between Brighton and Hove LGBT Switchboard and Mind in Brighton and Hove about how to highlight the mental health needs of Brighton's LGBTQ communities. A number of public meetings were held, involving local community groups, activists, service providers and service commissioners.

**MINDOUT LGB&T MENTAL HEALTH PROJECT
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021**

Comic Relief provided initial funding to start up an Advocacy, Group Work and Training Project, run by Mind in Brighton and Hove. This became MindOut LGB&T Mental Health Project, now trading as MindOut LGBTQ Mental Health Service

FINANCIAL REVIEW

Financial position

The charity benefitted from two large donations this year and the Trustees took the decision to increase our level of reserves to 12 months operating costs. This is due to the current uncertain financial situation. This will be reviewed during the year. This year we achieved a surplus on unrestricted activities during the year of £179,781 and this has been added to the reserves brought forward of £221,247 so as to leave £401,028 to be carried forward.

Investment policy and objectives

The Memorandum of Association allows the Trustees to deposit or invest funds in any manner (but to invest only after obtaining advice from a financial expert and having regard to the suitability of investments and the need for diversification).

Reserves policy

The level of reserves is was reviewed this year by the Trustees and the Trustees took the decision to increase our level of reserves to 12 months operating costs. This is due to the current uncertain financial situation. This will be reviewed during the year.

The Trustees policy is as follows:

"Our policy is that, as a priority, reserves must always be sufficient to cover the potential liability for statutory redundancy pay. We bear in mind at all times the potential costs of staff falling sick long term. If circumstances justify it, we will use reserves to offer match funding to attract new project grants or to fund the core service temporarily in the event of a gap between funding streams".

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of MindOut LGB&T Mental Health Project for the purposes of company law) are responsible for preparing the Report of the Trustees 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 period. In preparing those financial statements, the trustees are required to

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

**MINDOUT LGB&T MENTAL HEALTH PROJECT
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021**

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

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

Approved by the board of trustees on 16th Oct 2021 and signed on its behalf by:


.....
G Eastman - Trustee

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
MINDOUT LGB&T MENTAL HEALTH PROJECT
(LIMITED BY GUARANTEE)**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2021 which are set out on pages 7 to 18.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

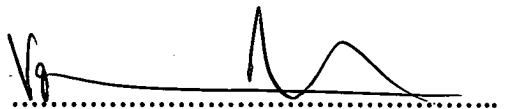
Independent examiner's report

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

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:

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting 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.



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

Date: 19 October 2021

**MINDOUT LGB&T MENTAL HEALTH PROJECT
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2021**

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
INCOME FROM					
Donations and legacies	3	269,478	21,454	290,932	137,373
Charitable activities	6				
- Service delivery		43,505	362,784	406,289	322,253
Other trading activities	4	-	-	-	9,959
Investment income	5	<u>536</u>	<u>-</u>	<u>536</u>	<u>982</u>
TOTAL		<u>313,519</u>	<u>384,238</u>	<u>697,757</u>	<u>470,567</u>
EXPENDITURE ON					
Raising funds		29,252	-	29,252	8,309
Charitable activities	7	<u>104,486</u>	<u>365,525</u>	<u>470,011</u>	<u>464,239</u>
TOTAL		<u>133,738</u>	<u>365,525</u>	<u>499,263</u>	<u>472,548</u>
NET INCOME/(EXPENDITURE)		179,781	18,713	198,494	(1,981)
Fund balances at 1st April 2020		<u>221,247</u>	<u>13,030</u>	<u>234,277</u>	<u>236,258</u>
Fund balances at 31st March 2021		<u>401,028</u>	<u>31,743</u>	<u>432,771</u>	<u>234,277</u>

The detailed 2020 comparative statement of financial activities is reported in note 2.

The notes form part of these financial statements

**MINDOUT LGB&T MENTAL HEALTH PROJECT
(LIMITED BY GUARANTEE)**

**BALANCE SHEET
AS AT 31ST MARCH 2021
COMPANY NUMBER: 07441667**

	Note	2021 £	2020 £
CURRENT ASSETS			
Debtors	11	26,949	11,662
Cash at bank and in hand		<u>476,033</u>	<u>264,352</u>
		502,982	276,014
Creditors:			
Amounts falling due within one year	12	<u>(70,211)</u>	<u>(41,737)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>432,771</u>	<u>234,277</u>
RESERVES	13		
Restricted funds		31,743	13,030
Unrestricted funds		<u>401,028</u>	<u>221,247</u>
		<u>432,771</u>	<u>234,277</u>

The company is entitled to exemption from audit conferred by Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

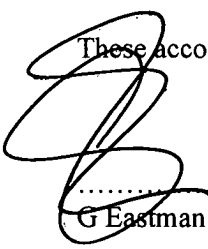
The members have not required the company to obtain an audit of its financial statements in accordance with Section 476 of the Companies Act 2006.

The trustees confirm that they are responsible for:

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

The financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

These accounts were approved by the board on 16th Oct 21 and signed on its behalf by:


G Eastman - Trustee

The notes form part of these financial statements

**MINDOUT LGB&T MENTAL HEALTH PROJECT
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

1. ACCOUNTING POLICIES

Basis of Accounting

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 Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102, effective 1st January 2015), hereafter referred to as the Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

MindOut LGB&T Mental Health Project meets the definition of a public benefit entity under FRS 102.

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

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. However, there are no judgements or assumptions that have a significant risk of causing material adjustment.

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

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and on that basis the charity is considered to be a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from donations is accounted for as received by the charity.

The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs. The value of voluntary work is not included in the financial statements.

Grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Grants for the purchase of fixed assets are credited to restricted income when they are receivable. Where the use of the asset is restricted, depreciation is charged against the restricted fund. Where the use of the asset is not restricted it is transferred to the general fund.

Other income, including investment income, is recorded on an accruals basis.

**MINDOUT LGB&T MENTAL HEALTH PROJECT
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

All expenditure is accounted for an accrual basis and has been classified under the relevant headings.

(1). Costs of generating funds are those costs incurred in attracting grants, voluntary income and fees.

(2). 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. It also includes those costs previously shown as governance costs.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental costs of acquisition.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at either market value or their settlement value.

**MINDOUT LGB&T MENTAL HEALTH PROJECT
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

2. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £
INCOME FROM			
Donations and legacies	137,373	-	137,373
Charitable activities			
- Service delivery	18,927	303,326	322,253
Other trading activities	9,959	-	9,959
Investment income	<u>982</u>	<u>-</u>	<u>982</u>
TOTAL	<u>167,241</u>	<u>303,326</u>	<u>470,567</u>
 EXPENDITURE ON			
Raising funds	8,309	-	8,309
Charitable activities			
- Service delivery	<u>146,995</u>	<u>317,244</u>	<u>464,239</u>
TOTAL	<u>155,304</u>	<u>317,244</u>	<u>472,548</u>
NET INCOME/(EXPENDITURE)	11,937	(13,918)	(1,981)
Fund balances at 1st April 2019	<u>209,310</u>	<u>26,948</u>	<u>236,258</u>
Fund balances at 31st March 2020	<u>221,247</u>	<u>13,030</u>	<u>234,277</u>

**MINDOUT LGB&T MENTAL HEALTH PROJECT
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

3. DONATIONS AND LEGACIES

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	2020 £
Donations	249,446	-	249,446	104,373
Grants	16,032	21,454	37,486	29,990
Online filing incentive	4,000	-	4,000	3,000
Other income	-	-	-	10
	<u>269,478</u>	<u>21,454</u>	<u>290,932</u>	<u>137,373</u>

Grants received included in the above are as follows:

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	2020 £
PCC for Sussex	750	-	750	-
Lloyds Bank Foundation	-	13,954	13,954	-
Brighton & Hove City Council – Vol Sector	15,282	-	15,282	19,040
The Rainbow Fund Counselling Service	-	7,500	7,500	1,500
Bear Patrol	-	-	-	5,000
Brighton & Hove LGBT Switchboard	-	-	-	4,450
	<u>16,032</u>	<u>21,454</u>	<u>37,486</u>	<u>29,990</u>

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	2020 £
Fundraising events	-	-	-	9,959

5. INVESTMENT INCOME

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	2020 £
Deposit account interest	<u>536</u>	-	<u>536</u>	<u>982</u>

**MINDOUT LGB&T MENTAL HEALTH PROJECT
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

6. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	2020 £
Service Delivery				
Training fees and counselling	43,505	-	43,505	18,928
Grants	<u>-</u>	<u>362,784</u>	<u>362,784</u>	<u>303,325</u>
	<u>43,505</u>	<u>362,784</u>	<u>406,289</u>	<u>322,253</u>

Grants received included in the above are as follows:

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	2020 £
Big Lottery Fund – MindOut Age Matters	-	64,763	64,763	65,062
Big Lottery Fund – Urgent Need Advocacy Service	-	83,945	83,945	79,706
BHCC – HIV Prevention Grant	-	5,374	5,374	5,374
B&H NHS/BHCC – Advocacy	-	19,890	19,890	20,731
B&H NHS/BHCC – Peer Mentoring	-	-	-	16,042
B&H NHS/BHCC – Trans Advocacy	-	22,176	22,176	21,633
The Rainbow Fund – Counselling Service	-	5,423	5,423	10,000
Lloyds Bank Foundation	-	19,684	19,684	22,622
The Rainbow Fund	-	-	-	10,235
Three Oaks	-	5,000	5,000	5,000
Southdown Housing – Community Works	-	41,236	41,236	20,618
LGBT Futures	-	-	-	10,961
Peoples Health Trust	-	749	749	5,243
Access Foundation	-	12,500	12,500	-
Mind COVID Mental Health Response	-	33,044	33,044	-
Global's Make Some Noise	-	20,000	20,000	-
Sussex Community Foundation	-	5,000	5,000	-
Helpline NET/LGBT Consortium	-	24,000	24,000	-
UPS Foundation	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,098</u>
	<u>-</u>	<u>362,784</u>	<u>362,784</u>	<u>303,325</u>

Deferred Income was as follows:

	2021 £	2020 £
Lloyds Bank Foundation	16,106	14,150
Three Oaks	6,100	5,000
Access Foundation	<u>12,500</u>	<u>-</u>

**MINDOUT LGB&T MENTAL HEALTH PROJECT
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

7. CHARITABLE ACTIVITIES COSTS

	2021	2020
	£	£
Service Delivery	463,204	458,638
Governance costs	<u>6,807</u>	<u>5,601</u>
	<u>470,011</u>	<u>464,239</u>

8. EXPENDITURE

	2021	2020
	£	£
Service delivery		
Salaries	327,461	305,659
Sessional workers	21,249	27,170
Other staff costs	12,273	10,210
Project costs	55,607	72,644
Core costs	46,614	42,955
Governance costs		
Independent examination	1,560	1,530
Filing fees	13	13
Accountancy fees	<u>5,234</u>	<u>4,058</u>
	<u>470,011</u>	<u>464,239</u>

9. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	306,255	291,942
Social security costs	21,679	21,311
Pension costs	<u>12,471</u>	<u>13,199</u>
	<u>340,405</u>	<u>326,452</u>

The average number of employees during the year was 14 (2020: 14). The number of staff to whom retirement benefits are accruing under a defined contribution scheme is 13 (2020: 13). No employees received emoluments of over £60,000 (2020: Nil). The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel were £47,253 (2020: £48,409).

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

**MINDOUT LGB&T MENTAL HEALTH PROJECT
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

11. DEBTORS

	2021	2020
	£	£
Accounts receivable	18,502	9,911
Prepayments and other debtors	<u>8,447</u>	<u>1,751</u>
	<u>26,949</u>	<u>11,662</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Accounts payable	9,535	660
Social security and other taxes	7,589	7,360
Other creditors	3,190	10,863
Deferred income	34,706	19,150
Accruals	<u>15,191</u>	<u>3,704</u>
	<u>70,211</u>	<u>41,737</u>

13. MOVEMENTS IN FUNDS

	At 1st April 2020 £	Income £	Expenditure £	Transfers £	At 31st March 2021 £
Restricted					
Big Lottery – MindOut Age Matters	3,739	64,763	(63,414)	-	5,088
Big Lottery – Urgent Need Advocacy	-	83,945	(80,269)	-	3,676
BHCC – HIV Prevention Grant	421	5,374	(5,795)	-	-
B&H NHS/BHCC – Advocacy	239	19,890	(20,129)	-	-
B&H NHS/BHCC – Trans Advocacy	-	22,176	(22,176)	-	-
The Rainbow Fund – Counselling Service	-	12,923	(12,919)	-	4
Lloyds Bank Foundation	9,380	33,638	(33,839)	-	9,179
Peoples Health Trust	(749)	749	-	-	-
Helpline NET/LGBT Consortium	-	24,000	(12,047)	-	11,953
Three Oaks	-	5,000	(5,000)	-	-
Southdown Housing – Community Works	-	41,236	(41,236)	-	-
Access Foundation	-	12,500	(10,657)	-	1,843
Mind COVID Mental Health Response	-	33,044	(33,044)	-	-
Global's Make Some Noise	-	20,000	(20,000)	-	-
Sussex Community Foundation	-	5,000	(5,000)	-	-
	<u>13,030</u>	<u>384,238</u>	<u>(365,525)</u>	<u>-</u>	<u>31,743</u>
Unrestricted					
General	186,930	313,519	(133,738)	4,496	371,207
Designated - Redundancy	<u>34,317</u>	<u>-</u>	<u>-</u>	<u>(4,496)</u>	<u>29,821</u>
	<u>221,247</u>	<u>313,519</u>	<u>(133,738)</u>	<u>-</u>	<u>401,028</u>
Total funds	<u>234,277</u>	<u>697,757</u>	<u>(499,263)</u>	<u>-</u>	<u>432,771</u>

**MINDOUT LGB&T MENTAL HEALTH PROJECT
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

13. MOVEMENTS IN FUNDS (PRIOR YEAR)

	At 1st April 2019 £	Income £	Expenditure £	Transfers £	At 31st March 2020 £
Restricted					
Big Lottery – Urgent Need Advocacy	3,198	79,706	(79,165)	-	3,739
Big Lottery – MindOut Age Matters	-	65,061	(65,061)	-	-
BHCC – HIV Prevention Grant	-	5,375	(4,954)	-	421
B&H NHS/BHCC – Advocacy	3,216	20,731	(23,708)	-	239
B&H NHS/BHCC – Trans Advocacy	524	21,633	(22,157)	-	-
B&H NHS/BHCC – Peer Mentoring	-	16,042	(16,042)	-	-
The Rainbow Fund – Counselling Service	9,644	10,000	(19,644)	-	-
Lloyds Bank Foundation	9,146	22,622	(22,388)	-	9,380
Three Oaks	-	5,000	(5,000)	-	-
Peoples Health Trust	1,220	5,243	(7,212)	-	(749)
Southdown Housing – Community Roots	-	20,618	(20,618)	-	-
LGBT Futures	-	10,962	(10,962)	-	-
The Rainbow Fund – Group Work	-	10,235	(10,235)	-	-
UPS Foundation	-	10,098	(10,098)	-	-
	<u>26,948</u>	<u>303,326</u>	<u>317,244</u>	<u>-</u>	<u>13,030</u>
Unrestricted					
General	209,310	167,241	(155,304)	(34,317)	186,930
Designated - Redundancy	-	-	-	34,317	34,317
	<u>209,310</u>	<u>167,241</u>	<u>(155,304)</u>	<u>-</u>	<u>221,247</u>
Total funds	<u>236,258</u>	<u>470,567</u>	<u>(472,548)</u>	<u>-</u>	<u>234,277</u>

The purpose of each fund is as follows:

Big Lottery Fund - MindOut Age Matters – Funding for 50+ mental health interventions

B&H CCG/BHCC Advocacy - Sub contract with Sussex Advocacy Partnership to provide mental health advocacy service.

BHCC HIV Prevention Grant - HIV Prevention Grant for peer support group work.

B&H CCG/BHCC Peer Mentoring – Sub contract with Community Roots to run a volunteer led peer mentoring service an out of hours online support service and community engagement.

The Rainbow Fund - Peer Support Group work and the counselling service.

**MINDOUT LGB&T MENTAL HEALTH PROJECT
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

Big Lottery Fund - Urgent Need Advocacy. -Help Through Crisis grant to provide urgent need advocacy in partnership with Allsorts Youth Project.

B&H CCG/BHCC Trans Advocacy – Sub contract with Sussex Advocacy Partnership to deliver advocacy for trans communities in Brighton & Hove.

Three Oaks. – Online support to reduce social isolation for the LGBTQ communities

Peoples Health Trust. - Grant for Work It Out peer support group for people in employment.

Access Foundation

Grant for social enterprise development of training sales

Community Roots

Sub contract with Southdown Housing to provide peer mentoring, online support and community engagement

Global's Make Some Noise

Support for the impact of the pandemic, for staff training, online support and additional advocacy

Mind COVID Mental Health Response Fund

telephone befriending and online support

Lloyds Bank Foundation

Funding for a Housing Advocacy Service and for counselling

Sussex Community Foundation

Support for Covid response services

Helpline/NET/LGBT Consortium

Funded with the support of the National Emergencies Trust through LGBT+ Consortium for LGBTQ online support service

**MINDOUT LGB&T MENTAL HEALTH PROJECT
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2021
	£	£	£	£
Debtors	26,949	-	-	26,949
Cash at bank	414,469	29,821	31,743	476,033
Creditors falling due after one year	<u>(70,211)</u>	<u>-</u>	<u>-</u>	<u>(70,211)</u>
	<u>371,207</u>	<u>29,821</u>	<u>31,743</u>	<u>432,771</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS (PRIOR YEAR)

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2020
	£	£	£	£
Debtors	11,662	-	-	11,662
Cash at bank	216,256	34,317	13,779	264,352
Creditors falling due after one year	<u>(40,988)</u>	<u>-</u>	<u>(749)</u>	<u>(41,737)</u>
	<u>186,930</u>	<u>34,317</u>	<u>13,030</u>	<u>234,277</u>

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. The Charity is registered as a company in England and Wales and the registered number and registered office can be found on the Legal and Administrative information page.