

**LGBT HEALTHY LIVING CENTRE
(LGBT HEALTH AND WELLBEING)**

**ANNUAL REPORT
AND FINANCIAL STATEMENTS**

FOR YEAR ENDED 31 MARCH 2023

**Charity Number SC034216
Company Number SC246290**



WHITELAW WELLS
Chartered Accountants & Statutory Auditors
9 Ainslie Place
Edinburgh
EH3 6AT

LGBT HEALTHY LIVING CENTRE
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

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LGBT HEALTHY LIVING CENTRE

BOARD'S ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

The Board, who are Directors for the purpose of Company Law and Trustees for the purpose of Charity Law, are pleased to present their annual report together with the financial statements of the charity for the year ending 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE

Purposes

LGBT Health and Wellbeing (LGBT Healthy Living Centre) was set up in 2003 to promote the health, wellbeing and equality of lesbian, gay, bisexual and transgender (LGBT) people in Scotland. It provides support, services and information to improve health and wellbeing, reduce social isolation and promote community development and volunteering.

Aims and activities

LGBT Health's four strategic objectives, as outlined in our Strategic Plan, are to:

- build capacity to achieve better health and wellbeing within the LGBT community
- develop the ability of services to respond to the needs of LGBT individuals
- build collaborative partnerships
- build a positive, proactive organisation.

In response to the health and wellbeing needs of LGBT people, the organisation's key operational objectives are to:

- provide a programme of activities which tackle the life circumstances that contribute to the ill-health of LGBT people
- reduce the levels of isolation and social exclusion experienced by LGBT people
- strengthen the capacity of the LGBT community to promote the health of individuals
- support individuals to adopt and sustain healthy lifestyles
- ensure that LGBT people have equality of access to mainstream health services and information which are responsive to their needs.

Currently in its twentieth year, the organisation delivers well-established services and continues to respond to the needs of the LGBTQ+ community in Scotland. The majority of in-person services are currently offered in Edinburgh and Glasgow, whilst online and telephone-based services are accessed across Scotland.

Our Key Activities

Through 2022-23, the organisation has continued to engage with a high number of LGBTQ+ community members across our programmes. Leveraging our efficient team of staff and volunteers, we continue to deliver and evolve our services through a range of initiatives, including:

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OBJECTIVES AND ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (contd)

LGBT Age Project

The project offers a programme of wellbeing and social opportunities for LGBT people over 50. This includes a social and activity programme that aims to reduce loneliness, and isolation. The Age project also includes a Telefriending service that offers regular befriending to community members. Demand for this service has increased significantly over this last year and community members are facing an increasingly complex mix of scenarios that are negatively impacting their health and wellbeing.

LGBT Refugee Project

Launched in March 2020, this is Scotland's only support service for LGBTQ+ asylum seekers and refugees seeking safety in the UK, who are placed in Scotland. The service provides specialist information and support to LGBT+ asylum seekers and refugees as well as a community programme and volunteering opportunities, to help connect LGBTQ+ 'New Scots' with each other and their wider community.

Community Programme

In an effort to reduce the reliance on the night-time economy, and sometimes unsafe alternatives, the organisation continues to provide an LGBTQ+ Social Programme, as well as providing support for affiliated community groups. The Community Programme aims to reduce isolation and loneliness, and improve mental health and wellbeing by fostering affirmative relationships; offering accepting spaces, and providing opportunities for people to try new things in a safer space where they can develop new hobbies, skills, and interests.

Mental Wellbeing Project

This specialist programme promotes and supports mental and emotional wellbeing. It includes therapeutic one-to-one support through our counselling services, as well as practical, emotional, and wellbeing support in one-to-one and group settings.

Transgender (and non-binary) Programme

The organisation provides information, one-to-one support, and a variety of social opportunities for transgender and non-binary people. These services are primarily delivered in Edinburgh and Glasgow, and we receive an increasing number of enquiries to our helpline and live chat support service from transgender and non-binary members of our community.

Rainbow Families

Rainbow Families events are specifically for anyone looking to meet other LGBT+ parents, to share experiences and socialise in a family setting. We also provide information events for LGBT+ parents, involving a range of topics to support families.

LGBT+ Helpline Scotland

The Helpline provides telephone, online and email support to LGBTQ+ people, those questioning their sexual orientation or gender identity, and those struggling to accept that part of who they are. We also offer advice and support to family members, friends, and professionals.

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OBJECTIVES AND ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (contd)

Volunteering

The organisation provides LGBT+ people, and those committed to equality and human rights, with opportunities to volunteer with an organisation that shares their interests and concerns. Volunteers continued to be involved in the organisation's work in a myriad of ways, contributing over 6,600 hours to the charity over the last year; this equates to nearly 5 full-time members of staff.

Building our Organisation

We continue to build a positive, proactive organisation with strong governance, leadership and the ethos of health, wellbeing and diversity at its heart.

Employee, sessional staff, and volunteer surveys, as well as regular support and supervision, annual appraisals and exit feedback from employees and volunteers, enables us to proactively monitor performance in this area and serve to guide continuous improvement.

FINANCIAL REVIEW

Over 2022-23 the organisation saw an increase in income of around 5% when compared with the previous year (2022-23: £949,436, 2021-22: £907,675).

The organisation continues to secure new contracts with a range of funders, along with the extension of previously-awarded contracts. NHS Lothian (£199,345), Glasgow Health and Social Care Partnership (£107,692), and the Scottish Government (£261,838) continue to fund specific projects and services within the organisation, and Edinburgh Integration Joint Board provides some Core Funding (£101,456). Alongside this we have sought funding from local and national statutory funders, trusts and foundations to support the delivery of a range of services.

We received project and core funding from 17 different funding streams, across 11 different funders (2021-22: 17 funding streams, across 13 funders).

The organisation continues to exercise sound financial management and to critically examine all aspects of expenditure to identify useful savings. The organisation's total net assets at 31 March 2023 were slightly down on last year at £535,839 (down from £592,843). This includes, alongside unrestricted reserves of £345,410 (down from £376,385), £190,429 (down from £216,458) in restricted project funding in relation to underspends or early payments received for particular projects or initiatives. Where multi-year funded projects carry an underspend, these are expected to be fully spent in the coming financial year.

Our Funders and Supporters

We very much appreciate the generous donations from various Trusts, Charities, and Foundations (listed on pages 22 -23), along with the trust afforded to us from statutory funders (NHS Lothian, Glasgow HSCP, and the City of Edinburgh Council), to deliver a number of contracted support services in their areas.

We remain grateful to the Scottish Government for supporting our Helpline and LGBT Age Project, as well as the Glasgow-based LGBT Refugee Project to the end of March 2023.

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FINANCIAL REVIEW (contd)

In addition, we are enormously appreciative of our individual donors for their support and would like to thank all the individuals and groups who made donations to the charity, and those who have left us a gift in their Will. Cumulatively these donations amounted to £12,080.

Investment Policy

The organisation is keenly aware of the need to ensure its longer-term viability. To provide reliable services on an ongoing basis the organisation must be able to absorb funding setbacks and to take advantage of changes and opportunities. The organisation provides for this by putting aside, where it can afford to, and in line with its Reserves Policy, some of its current unrestricted income as a reserve against future uncertainties.

In August 2021, the Board approved a Development and Innovation Fund with the designation of an initial £50,000 from reserves. Whilst some of this fund will be carried in to 2023-24, in order to further invest in our IT systems, during 2022/23 this fund enabled a one-off salary increase for all staff. This was in an effort to counter the cost-of-living increases experienced this year and an effort to ensure that the organisation retains the best possible staff team to deliver our objectives.

Reserves Policy

The Board has established a reserves policy (reviewed 2022) whereby unrestricted reserves should be adequate to cover six months of its core administrative costs. This will enable the organisation to sustain operations and meet liabilities as they become due. Given current projections of income, costs and restricted funds, this target will be achieved in the financial year 2022/23 if total cash is maintained at or above £218,000. Whilst we finish 2022/23 with unrestricted reserves of £326,229, excluding designated funds, our forecast budget for financial year 2023/24 will see this reduce significantly.

Aside from retaining a prudent amount in reserves, held in a higher interest account, Trustees, through the Audit, Finance and Fundraising Subcommittee, regularly review the organisational finances and level of reserves to ensure most of the charity's funds are spent in the short to medium term.

RISK MANAGEMENT

Our Risk Register, which is regularly reviewed by the Board as a standing item at Board meetings and, where appropriate, in sub-committees, identifies key financial risks and outlines mitigating actions. The Risk Register categorises the key risks into Governance, Financial, and Operational. It scores risks, outlines mitigation narrative and identifies where key responsibility to manage each risk lies. The Ongoing risk around Covid-19, which is addressed below, is part of the Risk Register and kept under close review.

Three key financial risks are identified, strategic level management of financial risks is overseen by our Treasurer and the Board's Audit, Finance and Fundraising Subcommittee. Given the robust mitigating actions identified, the residual degree of risk level is assessed as low to moderate.

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RISK MANAGEMENT (contd)

The first risk is failure to secure and retain sufficient funding and partnerships to sustain the organisation's finances. Mitigating actions include: maintaining a continuous round of funding applications for relevant projects; the tabling of a Senior Management Team Report at each Board meeting which outlines progress against our fundraising targets, including applications submitted, outcomes received and as well an update on fundraising plans; follow up on unsuccessful applications to identify any lessons learned.

The risk of failing to maintain existing strategic funding partnerships is mitigated by ensuring regular contact and briefing of key funders and stakeholders. Well established systems are in place to ensure timely and high-quality reporting to funders and funder satisfaction is monitored.

In terms of the risk of failing to develop new strategic funding partnerships, our Business Objectives identifies this as a priority area, with clear targets around development of new partnerships. Key new partners and funders are identified through Management, Senior Management Team and Board meetings. Again, the Senior Management Team Report provides Trustees with a regular update on key funding developments.

The second risk is expenditure not appropriately managed against available income. Mitigating actions include: review of budgets and of budget versus actual expenditure reports by Senior Management, Finance Subcommittee and Board; the tabling of a Finance Report as a standing agenda item for every Board meeting, to enable the review of income and expenditure; having a Reserves Policy in place and the regular review of reserves and investment by the Finance Subcommittee, including allocation of reserves to further charity objectives in line with our Business Plan.

The third risk addressed in the Register is of fraud and inappropriate use of finances. These are managed through our financial guidelines for expenditure, which cover authorisation levels, petty cash, use of debit card, and claiming expenses. Robust financial systems are in place to minimise risk and to identify and track the use of restricted funds; these have had to be adapted significantly in response to remote working, and continue to be regularly reviewed internally, as well as through our annual audit.

Coronavirus (COVID-19)

The pandemic led to a number of funders shifting their priorities in order to respond to this new need, and many allowed restricted funding to be re-allocated. Whilst this opened opportunities at the time, in the coming financial year(s) we are likely to continue to see considerable negative financial impact due to Covid-19, and new challenges in relation to securing funding and income generation activity.

The Audit, Finance and Fundraising Subcommittee, and the Board in general, continue to monitor the impact of Covid-19 on our finances, staff and management teams and service delivery to ensure identified risks can be mitigated against in a timely manner.

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PLANS FOR THE FUTURE

The World's LGBTQ+ Community, particularly our Trans and non-binary community members are facing an increasingly difficult time. The UK once again slipped down the International Lesbian, Gay, Bisexual, Trans, and Intersex Association's (ILGA's) ranking of LGBTQ+ rights and many attempts to protect existing rights, or reform equalities laws to protect LGBTQ+ people are met with polarising discourse that are often fuelled by misinformation.

The need for our services continues to grow whilst the economic environment that we operate in becomes increasingly difficult. Over 2022-23 we managed not only to sustain the growth that the organisation saw over 2021-22, but we were able to build even further on this. The challenge for 2023/24 is to ensure that we can continue to meet this increasing, and increasingly complex need in an incredibly difficult political and economic environment.

Ideally, we would like to see a sustained growth across Scotland, achieved through more multi-year funding and increasing partnerships. We are providing a wider range of programmes than ever before and are working to deliver better outcomes for LGBTQ+ individuals and communities over a wide geographical area but we are still only scratching the surface.

We see the organisation as being best-placed to play a key role in promoting the health, wellbeing and equality of LGBT people all over Scotland.

In December 2022, staff and Trustees attended a Strategy Development Day. The purpose of the day was for our diverse team to jointly review and refresh the organisational strategy, in order to ensure that LGBT Health and Wellbeing continue to meet the evolving needs of Scotland's LGBTQ+ community. As a result of the day, we have refreshed our Vision, Mission, and Strategic Aims for 2023/24 onwards.

Vision

Our vision is of a Scotland where LGBTQ+ people thrive; An equal Scotland where who we are does not negatively impact on our health and wellbeing.

Mission

Our mission is to improve the physical, social, and mental health and wellbeing of LGBTQ+ adults in Scotland. We do this by providing responsive support services, opportunities for our community to connect with each other, and supporting mainstream services to be more inclusive.

2023 Strategic Aims

1. Make a real difference to our community

- 1.1 We will create opportunities for LGBTQ+ people to come together in safe and affirming spaces, enabling them to create, strengthen and build connections and relationships.
- 1.2 We will provide affirmative, varied, and responsive support services that meet the needs of our community and help them to navigate the numerous challenges that we face.
- 1.3 We will centre marginalised LGBTQ+ voices, such as refugees, older people, QTPOC etc., and provide tailored support for them.

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PLANS FOR THE FUTURE (contd)

- 1.4 We will support mainstream services on their journey towards increased accessibility and inclusivity.
- 2. Generate Funds from a diverse income stream, and increase awareness of our organisation**
 - 2.1 We will increase the reach of our services with the support of a diverse portfolio of funding (including statutory, trusts and foundations, corporate, individual giving etc.).
 - 2.2 We will increase our visibility so that all LGBTQ+ people in Scotland know who we are and what we do.
- 3. Attract and retain the best possible team of staff and volunteers who are suitably placed to serve our community**
 - 3.1 We will further develop clear pathways to volunteering, employment, and development within the organisation.
 - 3.2 We will strive to ensure that the team feels supported, valued and listened to.
- 4. Develop and implement effective and efficient organisational processes and systems**
 - 4.1 We will make best-possible use of technology, ensuring that our IT systems enable the staff team to work effectively and efficiently.
 - 4.2 We will safely and appropriately use information about our community in order to ensure that we are continuously anticipating their needs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 24 March 2003 and registered as a charity on the same date. The company was established under a Memorandum of Association, which set out the objects and powers of the charitable company, and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. The organisation has a Governance Framework setting out expectations of Trustees and a schedule of delegated operational authority.

Recruitment and Appointment of Board

The members of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as Trustees of the Board. Under the requirements of the Memorandum and Articles of Association one third of the members of the Board are required to resign at each Annual General Meeting and are eligible for re-election.

The Board seeks to ensure that the needs of lesbian, gay, bisexual and transgender community members are appropriately reflected through the diversity of the Trustee body.

Applicants for Board membership are requested to provide answers to three questions as part of their application:

- Why do you want to become a member of the Board of Trustees of LGBT Health and Wellbeing?

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STRUCTURE, GOVERNANCE AND MANAGEMENT (contd)

- What skills, knowledge and abilities do you consider you will be able to contribute as a member of the Board?
- What benefit do you consider you will get from being a member of the Board?

Prospective applicants are given an information pack and invited to: attend an informal meeting with the Chair, or Chair of the People Subcommittee to discuss the organisation and Board Membership; attend the organisation-wide Volunteer Induction Training; observe a number of Board meetings and, where appropriate, attend subcommittee meetings; meet separately with a member of the Senior Management Team or a Trustee for clarification of any further points, prior to submitting their formal application.

The information pack includes:

- the Governance Framework, which outlines the obligations of Board members
- Strategic Plan, Business Plan and the latest Annual Report
- the main documents which set out the operational framework for the charity including the Memorandum and Articles
- resourcing and the current financial position as set out in the latest published accounts
- the latest OSCR guidance for charity Trustees.

Trustees are also invited to attend a number of the organisation's programmes and events, in order to meet with staff and develop their understanding of the organisation's aims and objectives and the work carried out by the organisation.

In 2022 we recruited three new Trustees who fill the roles of Treasurer, Chair of the People Subcommittee, and Vice-chair of the People Subcommittee.

Organisational Structure

The Board are responsible for the strategic direction of the charity, for providing financial oversight, and for ensuring that the organisation is well governed and operates in line with charitable objectives. Board members come from a variety of professional and personal backgrounds relevant to the work of the charity. The Board currently has eleven members.

The Company Secretary also sits on the Board but has no voting rights. Members of the Board, who are directors for the purpose of company law and Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out in these accounts.

The Board of the LGBT Healthy Living Centre held quarterly meetings over the year, as well as meetings of the following subcommittees and working groups: People Subcommittee; Audit, Finance and Fundraising Subcommittee, and Anti-Racism Working Group.

A schedule of delegation is in place and day-to-day responsibility for the provision of the services rests with the Senior Management Team. The Chief Executive is responsible for strategy, organisational development, partnerships, and leadership, with the Head of Services responsible for the operational management of the organisation, the majority of staff management and for ensuring that the charity delivers the services specified and that key performance indicators are met.

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STRUCTURE, GOVERNANCE AND MANAGEMENT (contd)

The Service Managers are responsible for managing the day-to-day delivery of services and have responsibility for ensuring that staff team members continue to develop their skills and that working practices are in line with good practice. Staff and volunteers are provided with regular supervision and opportunities to identify training and continuing professional development needs.

Related Parties

All Trustees are responsible for declaring any interests of close family or other associates who members of the public might reasonably think could influence their judgement. The charity is managed by the Board, with no sole individual having undue control of the charity.

Pay and Remuneration of Key Personnel

Senior Management staff are remunerated in line with industry norms along with any increments set out at time of recruitment, or awarded as a result of any additional training, qualifications or responsibility. Otherwise, increments are usually limited to annual cost of living increases across all pay scales.

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REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name	LGBT Healthy Living Centre	
Charity Number	SC034216	
Company Number	SC246290	
Board	Yorath Turner (Chairperson) Alison Meiklejohn (Vice Chair) (resigned 8 November 2022) Peter Roberts (Treasurer) (resigned 9 August 2022) Jonathan Dye (interim Treasurer until December 2022) Daniel Clayton (Treasurer) (appointed 3 December 2022) Rosanna Glen (resigned 9 August 2022) Sarah Moffat (known as Robin Gay) Nick Ward Zyra Evangelista Kathleen Hughes Beatrix Moore Jenna Howieson (resigned 3 December 2022) Richard Denholm (appointed 9 August 2022) Thomas Hughes (appointed 9 August 2022) Maruska Greenwood (resigned 29 April 2022) Mark Kelvin (appointed 29 April 2022)	
Secretary		
Key Management Personnel	Maruska Greenwood Mark Kelvin Stacey Webster Annette Rae Grant Aitchison Susan Lancaster Michelle Davitt Louise Lewis	Chief Executive retired 29 April 2022 CEO from 29 April 2022 Head of Services Service Manager Service Manager Service Manager until 3 August 2022 Service Manager from 20 July 2022 Finance Manager
Registered Office and operational address	4 Duncan Place Edinburgh, EH6 8HW	
Senior Statutory Auditor	Ingela Louise Presslie	
Independent Auditors	Whitelaw Wells Chartered Accountants & Statutory Auditors 9 Ainslie Place Edinburgh, EH3 6AT	
Bankers	Bank of Scotland plc The Mound Edinburgh, EH1 1YZ	

LGBT HEALTHY LIVING CENTRE

BOARD'S ANNUAL REPORT

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Responsibilities of the Board

The Board (who are also the directors of LGBT Healthy Living Centre for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Board to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the Board are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Board are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

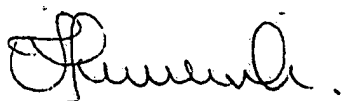
The Board are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to Disclosure of Information to Auditors

So far as the board are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each board member has taken all the steps he ought to have taken as a board member in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report has been prepared in accordance with the provision of Part 15 of the Companies Act 2006 applicable to small companies.

Approved by the Board on 12 September 2023 and signed on their behalf by:



Yorath Turner
Chairperson



Mark Kelvin
CEO and Company Secretary

LGBT HEALTHY LIVING CENTRE

INDEPENDENT AUDITORS' REPORT TO THE BOARD AND MEMBERS

YEAR ENDED 31 MARCH 2023

Opinion

We have audited the accounts of LGBT Healthy Living Centre for the year ended 31 March 2023, which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Accounting Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs UK) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' (who are also the directors of the company for company law purposes) use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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INDEPENDENT AUDITORS' REPORT TO THE BOARD AND MEMBERS

YEAR ENDED 31 MARCH 2023

Other information

The other information comprises the information in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility to read is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report, prepared for the purposes of company law and included in the report of the trustees, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report, included with the report of the trustees, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report, included in the report of the trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006, Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- The financial statements are not in agreement with the accounting records; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report, included within report of the trustees, and from the requirement to prepare a strategic report.

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INDEPENDENT AUDITORS' REPORT TO THE BOARD AND MEMBERS

YEAR ENDED 31 MARCH 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 12, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error.

From enquiries of those charged with governance, it was determined that the risk of material misstatement from fraud was low with little scope for fraud to occur. Our audit testing is designed to detect material misstatements from fraud where there is not high level collusion.

Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were reviewed and discussed with management; senior management meeting minutes were reviewed; internal controls were reviewed; and journals were reviewed. From this audit testing it was determined that the risk of material misstatement in this regard was low.

We performed income and expenditure testing which was designed to identify any irregularities as a result of mistakes or human error. From this audit testing it was determined that the risk of material misstatement in this regard was low.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

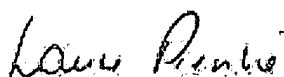
LGBT HEALTHY LIVING CENTRE

INDEPENDENT AUDITORS' REPORT TO THE BOARD AND MEMBERS

YEAR ENDED 31 MARCH 2023

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and the trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Ingela Louise Presslie

Senior Statutory Auditor

for and on behalf of Whitelaw Wells, Statutory Auditor

Whitelaw Wells is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

9 Ainslie Place

Edinburgh EH3 6AT

12 September 2023

LGBT HEALTHY LIVING CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES
INCORPORATING INCOME AND EXPENDITURE ACCOUNT**

YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations	2	11,910	170	12,080	36,489
Charitable activities	3				
Grants		-	920,131	920,131	860,893
Courses and events		1,272	13,232	14,504	9,112
<i>Investment income</i>	4	2,721	-	2,721	1,181
		<hr/>	<hr/>	<hr/>	<hr/>
Total Income		15,903	933,533	949,436	907,675
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
Raising funds		5,600	-	5,600	-
Charitable activities		18,644	982,196	1,000,840	822,572
		<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditure	5	24,244	982,196	1,006,440	822,572
		<hr/>	<hr/>	<hr/>	<hr/>
Net (expenditure)/income		(8,341)	(48,663)	(57,004)	85,103
Transfers between funds		(22,634)	22,634	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds for year		(30,975)	(26,029)	(57,004)	85,103
		<hr/>	<hr/>	<hr/>	<hr/>
Reconciliation of funds:					
Total funds brought forward		376,385	216,458	592,843	507,740
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward	17	345,410	190,429	535,839	592,843
		<hr/>	<hr/>	<hr/>	<hr/>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 20 to 31 form part of these financial statements.

LGBT HEALTHY LIVING CENTRE

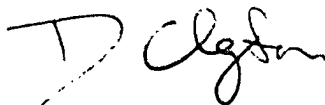
BALANCE SHEET

AS AT 31 MARCH 2023

	Note	2023	2022
		£	£
FIXED ASSETS			
Tangible assets	9	8,106	7,463
CURRENT ASSETS			
Debtors and prepayments	10	36,955	94,784
Cash at bank		545,023	536,599
		<hr/>	<hr/>
		581,978	631,383
CREDITORS: Amounts falling due within one year	11	(54,245)	(46,003)
		<hr/>	<hr/>
NET CURRENT ASSETS		527,733	585,380
		<hr/>	<hr/>
NET ASSETS		535,839	592,843
		<hr/>	<hr/>
FUNDS			
Restricted	17	190,429	216,458
Unrestricted:			
General funds	17	326,229	334,996
Designated fund	17	19,181	41,389
		<hr/>	<hr/>
		535,839	592,843
		<hr/>	<hr/>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

These financial statements were approved by the members of the Board on 12 September 2023 and are signed on their behalf by:



Daniel Clayton
Trustee

Company Registration No: SC246290

The notes on pages 20 to 31 form part of these financial statements.

LGBT HEALTHY LIVING CENTRE

STATEMENT OF CASH FLOWS

AS AT 31 MARCH 2023

	2023	2022
	£	£
Cash flows from operating activities:		
Net cash provided by operating activities (below)	12,277	91,355
Cash flows from investing activities:		
Bank interest received	2,721	1,181
Purchase of tangible fixed assets	(6,574)	(7,473)
	<hr/>	<hr/>
Net cash (used) by investing activities	(3,853)	(6,292)
	<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period	8,424	85,063
Cash and cash equivalents brought forward	536,599	451,536
	<hr/>	<hr/>
Cash and cash equivalents carried forward	545,023	536,599
	<hr/> <hr/>	<hr/> <hr/>
<u>Cash and cash equivalents</u>		
Instant access bank deposits	359,612	352,517
Short Term deposit accounts	185,411	184,082
	<hr/>	<hr/>
Cash and cash equivalents carried forward	545,023	536,599
	<hr/> <hr/>	<hr/> <hr/>
<u>Reconciliation of net income to net cash flow from operating activities</u>		
Net (expenditure)/income for the year	(57,004)	85,103
(as per Statement of Financial Activities)		
<u>Adjusted for:</u>		
Depreciation charge	5,931	6,215
Loss on disposal of fixed asset	-	240
Bank interest received	(2,721)	(1,181)
Decrease/(increase) in debtors	57,829	(1,780)
Increase in creditors	8,242	2,758
	<hr/>	<hr/>
Net cash provided by operating activities	12,277	91,355
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 20 to 31 form part of these accounts.

LGBT HEALTHY LIVING CENTRE
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a. 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

LGBT Healthy Living Centre meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recorded at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The Trustees consider there are no material uncertainties about the charity's ability to continue as a going concern. The Trustees going concern assessment includes a period of at least 12 months from the date of signing of these financial statements. Accordingly the financial statements have been prepared on a going concern basis.

b. Income recognition

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donations and legacies are recognised when the charity becomes unconditionally entitled to the income.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.
- Grant income from charitable activities is recognised when the charity becomes unconditionally entitled to the grant. Where entitlement is conditional on the delivery of a specific performance by the charity, grants are recognised as the charity earns the right to consideration by its performance.

c. Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. The charity is not registered for VAT and, accordingly, expenditure is shown gross of irrecoverable VAT.

Charitable expenditure is incurred in direct pursuance of the Charity's principal objects and as set out in the Board's Report. Cost of generating funds comprises costs incurred in inducing organisations to contribute financially to the Charity's work and income received in pursuance of these areas is shown within incoming resources.

LGBT HEALTHY LIVING CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

c. Expenditure recognition (cont.)

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the charity's programmes and activities. These costs include the expenses of Board meetings, the statutory audit and legal and professional fees. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

d. Fixed assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. The depreciation rates are as follows:

Office furniture	- 25% straight line
Fixtures and fittings	- 10% - 25% straight line
Computer equipment	- 33.33% straight line

Items of equipment are capitalised where the collective purchase price exceeds £500. They are initially recorded at cost.

e. Pensions

The Company makes payments into a defined contribution pension scheme providing benefits for certain employees in addition to those from the State. The pensions cost charge represents contributions payable by the company to the scheme in respect of the year.

f. Operating leases

Payments relating to operating leases are recognised in the Statement of Financial Activities on a straight-line basis over the period of the lease.

g. Fund accounting

Unrestricted funds are incoming resources received for the objects of the charity without further specified purpose and are available as general funds.

Designated funds. These are the funds set aside by the Trustees out of unrestricted general funds for future purposes or projects.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

h. 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 their settlement value since these are repayable on demand.

LGBT HEALTHY LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

i. Judgements and key sources of estimation uncertainty

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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2. Donations	Unrestricted	Restricted	2023	2022
	£	£	£	£
Donations – small	11,910	170	12,080	15,298
Legacies	-	-	-	21,191
	<u>11,910</u>	<u>170</u>	<u>12,080</u>	<u>36,489</u>

Income from donations and legacies was £12,080 (2022: £36,489) of which £11,910 (2022: £36,489) was unrestricted and £170 (2022: £Nil) was restricted.

3. Income from charitable activities	Unrestricted	Restricted	2023	2022
	£	£	£	£
Core grants				
Edinburgh Integration Joint Board	-	101,456	101,456	98,500
Garfield Weston Foundation	-	-	-	15,000
Paracletos	-	-	-	10,000
Project grants				
<u>National</u>				
LGBT Age Project				
<i>Scottish Government</i>	-	-	-	15,000
<i>Equality and Human Rights Fund</i>	-	40,160	40,160	76,836
LGBT Helpline Scotland				
<i>NHS Lothian</i>	-	29,439	24,439	25,672
<i>Scottish Government</i>	-	75,525	75,525	10,000
<i>LGBT+ Consortium</i>	-	4,641	4,641	-
<i>Glasgow Health & Social Care Partnership</i>	-	12,000	12,000	7,000
<i>Equality and Human Rights Fund</i>	-	12,126	12,126	22,398
LGBT Age Telefriending Service				
<i>The Henry Smith Charity</i>	-	33,000	33,000	-
<i>Rayne Foundation</i>	-	-	-	15,000
Inclusion Against Stigma				
<i>See Me</i>	-	16,978	16,978	-
Policy Programme				
<i>Equality and Human Rights Fund</i>	-	41,024	41,024	71,819
<u>Edinburgh</u>				
LGBT Counselling Service				
<i>NHS Lothian</i>	-	70,020	70,020	70,020
Balance carried forward	<u>-</u>	<u>436,369</u>	<u>436,369</u>	<u>437,245</u>

LGBT HEALTHY LIVING CENTRE
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

3. Income from charitable activities (cont.)

	Unrestricted £	Restricted £	2023 £	2022 £
Balance brought forward	-	436,369	436,369	437,245
<u>Edinburgh</u>				
Transgender Support Programme				
<i>NHS Lothian</i>	-	69,041	69,041	62,808
LGBT Mental Wellbeing Project				
<i>NHS Lothian</i>	-	30,000	30,000	30,000
<i>Edinburgh Carer Partnership</i>	-	10,000	10,000	5,000
LGBT Community Groups				
<i>EVOC</i>	-	20,600	20,600	20,000
<u>Glasgow</u>				
LGBT Community Programme				
<i>Wellbeing for Longer in Glasgow Fund</i>	-	40,000	40,000	40,000
<i>Glasgow Health & Social Care Partnership</i>	-	19,332	19,332	14,000
Transgender Support Programme				
<i>Glasgow Health and Social Care Partnership</i>		27,000	27,000	27,000
<i>The National Lottery Community Fund</i>	-	68,886	68,886	58,994
LGBT Mental Wellbeing Project				
<i>The Henry Smith Charity</i>	-	56,900	56,900	55,900
<i>Glasgow Health and Social Care Partnership</i>	-	41,000	41,000	42,000
<i>Glasgow Council for the Voluntary Sector</i>	-	-	-	10,000
LGBT Refugee Project				
<i>Investing in Communities Fund</i>	-	93,003	93,003	57,946
<i>Glasgow Health & Social Care Partnership</i>	-	8,000	8,000	-
Total grants	-	920,131	920,131	860,893
<u>Other income</u>				
CAPS Independent Advisory	-	-	-	950
Equality Network		500	500	-
Miscellaneous income	849	-	849	-
Sustrans	-	1,132	1,132	2,152
Tesco Bags for Help	-	500	500	-
Somewhere Edi	-	250	250	-
Scottish Government	-	85	85	-
Scottish Book Trust	-	500	500	-
EVOC	-	3,243	3,243	1,395
Luminate Scotland	-	500	500	-
NHS Lothian	-	845	845	-
Alpkit	-	200	200	-
Glasgow Health & Social Care Partnership	-	360	360	-
Duncan Place	-	300	300	-
Training fees	-	-	-	1,325
Contributions towards counselling sessions	-	4,793	4,793	2,905
Contributions to events & social activities	423	24	447	385
	1,272	13,232	14,504	9,112
	1,272	933,363	934,635	870,005

Income from charitable activities was £934,635 (2022: £870,005) of which £1,272 (2022: £28,758) was unrestricted and £933,363 (2022: £841,247) was restricted.

LGBT HEALTHY LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

4. Investment income

	Unrestricted £	Restricted £	2023 £	2022 £
Bank interest	2,721	-	2,721	1,181
	<u>2,721</u>	<u>-</u>	<u>2,721</u>	<u>1,181</u>

Investment income was £2,721 (2022: £1,81) of which £2,721 (2022: £1,181) was unrestricted and £Nil (2022: £Nil) was restricted.

5. Expenditure

	2023 Total £	2022 Total £
Raising funds		
Fundraising fees	5,600	-
Provision of health and wellbeing services:		
<i>Costs directly allocated to activities</i>		
Staff costs (Note 7)	714,573	588,442
Staff and volunteers expenses	5,962	2,802
Project expenditure	71,698	59,050
Catering	232	43
<i>Governance costs</i>		
Board expenses	4,734	4
Audit fee	4,680	3,900
<i>Support costs</i>		
Administrative staff (Note 7)	46,427	48,914
Rent, rates and insurance	49,396	47,463
Office costs	60,665	45,167
Depreciation	5,931	6,215
Loss on disposal of fixed assets	-	240
Recruitment and training	15,197	20,175
Legal and professional fees	21,345	157
	<u>1,006,440</u>	<u>822,572</u>

Expenditure was £1,006,440 (2022: £822,572) of which £24,244 was unrestricted (2022: £2,425) and £982,196 was restricted (2022: £820,147).

Further analysis of the charitable activities is not provided as the directors believe the charity only has one main activity.

LGBT HEALTHY LIVING CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

6. Net income for the year

	2023	2022
	£	£
This is stated after charging:		
Auditors' remuneration – audit	4,680	3,900
Auditors' remuneration – non audit fee	3,780	-
Depreciation	5,931	6,215
Loss on disposal of fixed assets	-	240
Operating lease costs	45,200	43,830
	<hr/>	<hr/>

7. Staff costs and numbers

	2023	2022
	£	£
Salaries	668,244	567,195
Social security costs	52,313	40,449
Pension	39,243	28,512
Pension scheme administration fee	1,200	1,200
	<hr/>	<hr/>
	761,000	637,356
	<hr/>	<hr/>

The number of persons employed by the charity during the year was as follows:

	Head count		Full time equivalent	
	2023	2022	2023	2022
	No.	No.	No.	No.
Charitable and support staff	23.7	21.2	17.7	16.0
Administrative staff	2.2	3.0	1.2	1.3
	<hr/>	<hr/>	<hr/>	<hr/>
	25.9	24.2	18.9	17.3
	<hr/>	<hr/>	<hr/>	<hr/>

The key management personnel of the charity comprise the Trustees, the CEO, Head of Service, Finance Manager and the Service Managers of the charity. The total employment benefits of the key management personnel were £264,785 (2022: £202,526).

One employee had emoluments of more than £60,000 (2022: none) in the bracket £60,000 - £70,000.

No remuneration was paid to the Trustees during either the current or previous years. During the year 3 (2022: 2) Trustees were reimbursed expenses of £885 (2022: £46).

8. Taxation

The charitable company is exempt from corporation tax on its charitable activities.

LGBT HEALTHY LIVING CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

9. Fixed assets	Office furniture £	Computer equipment £	Fixtures & fittings £	Total £
<u>Cost</u>				
At 1 April 2022	5,504	34,530	1,754	41,788
Additions	-	6,574	-	6,574
Disposals	(793)	(4,637)	-	(5,430)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	4,711	36,467	1,754	42,932
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>Depreciation</u>				
At 1 April 2022	5,504	28,471	350	34,325
Charge for period	-	5,756	175	5,931
Disposals	(793)	(4,637)	-	(5,430)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	4,711	29,590	525	34,826
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>Net book value</u>				
At 31 March 2023	-	6,877	1,229	8,106
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2022	-	6,059	1,404	7,463
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

All of the fixed assets are used for direct charitable purposes.

10. Debtors	2023 £	2022 £
Grants receivable	26,310	85,526
Prepayments and other debtors	10,645	9,258
	<hr/>	<hr/>
	36,955	94,784
	<hr/> <hr/>	<hr/> <hr/>

LGBT HEALTHY LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

11. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and other creditors	39,297	33,569
Social Security and other taxes	14,863	12,361
Pension contributions	85	73
	<hr/>	<hr/>
	54,245	46,003
	<hr/>	<hr/>

12. Pension

The company operated a defined contribution scheme during the year. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £39,243 (2022: £28,512). At the year-end contributions totalling £85 (2022: £73) were outstanding.

13. Commitments under operating leases

At 31 March 2023 the charity had total commitments for premises under non-cancellable operating leases, payable as follows:-

	2023		2022	
	Land &	2023	Land &	2022
	buildings	Other	buildings	Other
	£	£	£	£
Expiring:				
Within one year	11,609	1,039	32,750	870
Within two to five years	-	1,775	10,571	730
	<hr/>	<hr/>	<hr/>	<hr/>

LGBT HEALTHY LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

14. Related party transactions

No one individual had control of the charity during the year.

One of the Directors, Daniel Clayton, is also a director of Equality Network Limited, during the year £561 (2022: £Nil) was charged to Equality Network towards project costs and room hire. There was nothing outstanding at the year end (2022 : £Nil).

15. Company limited by guarantee

The members have each agreed to contribute £1 in the event of the company being wound up.

16. Analysis of net assets between funds

	General funds £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	8,106	-	-	8,106
Current assets	372,368	19,181	190,429	581,978
Current liabilities	(54,245)	-	-	(54,245)
Net assets at 31 March 2023	326,229	19,181	190,429	535,839

Comparative figures:

	General funds £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	7,463	-	-	7,463
Current assets	373,536	41,389	216,458	631,383
Current liabilities	(46,003)	-	-	(46,003)
Net assets at 31 March 2022	334,996	41,389	216,458	592,843

LGBT HEALTHY LIVING CENTRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023

17. Movements in funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Restricted funds:					
Core & LGBT Community Programme (Edinburgh)	500	108,226	(106,682)	-	2,044
LGBT Age Project (National)	38,418	40,660	(79,078)	-	-
LGBT Helpline Scotland (National)	13,699	133,731	(74,436)	2,531	75,525
LGBT Age Telefriending Service (National)	12,056	33,000	(43,240)	-	1,816
Inclusion Against Stigma (National)	14,583	16,978	(12,500)	-	19,061
Policy Programme (National)	42,758	41,259	(82,136)	-	1,881
LGBT Counselling Services (Edinburgh)	-	72,873	(77,256)	4,383	-
Transgender Support Programme (Edinburgh)	6,287	69,041	(65,643)	-	9,685
LGBT Mental Wellbeing Project (Edinburgh)	10,500	40,000	(66,220)	15,720	-
LGBT Community Groups (Edinburgh)	20,000	20,624	(17,565)	-	23,059
LGBT Community Programme (Glasgow)	2,088	59,832	(52,588)	-	9,332
Transgender Support Programme (Glasgow)	26,967	95,906	(98,242)	-	24,631
LGBT Mental Wellbeing Project (Glasgow)	28,602	100,040	(113,276)	-	15,366
LGBT Refugee Project (Glasgow)	-	101,003	(92,974)	-	8,029
Glasgow Health & Social Care Partnership	-	360	(360)	-	-
Total Restricted Funds	216,458	933,533	(982,196)	22,634	190,429
Unrestricted Funds					
General Funds	334,996	15,903	(2,036)	(22,634)	326,229
Designated Funds					
Development & Innovation Fund	41,389	-	(22,208)	-	19,181
Total Unrestricted Funds	376,385	15,903	(24,244)	(22,634)	345,410
Total Funds	592,843	949,436	(1,006,440)	-	535,839

Purpose of restricted funds

Core & LGBT Community Project (Edinburgh): core funding, includes delivery of social programme to promote social and emotional wellbeing in Edinburgh.

LGBT Age Project (National): funding towards a programme of social opportunities for LGBT people over the age of 50 in Glasgow and Edinburgh.

LGBT Helpline Scotland (National): to deliver a Scotland-wide telephone service offering support and information on a range of issues including sexuality, relationships, sexual health and 'coming out'.

LGBT Age Telefriending Service (National): to provide a telephone outreach service to LGBT people over 50.

LGBT HEALTHY LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

17. Movements in funds (cont.)

Inclusion Against Stigma (National): to deliver LGBT mental health anti-stigma activities.

Policy programme : Working For Change-our Policy and Research Officer works with our community members to engage with elected officials in order to influence policy, strategy, and practice at a national and local level.

LGBT Counselling Service (Edinburgh): to deliver a counselling service in Edinburgh.

Transgender Support Programme (Edinburgh): to provide a programme of support to transgender people.

LGBT Mental Wellbeing Project (Edinburgh): to deliver mental health support services.

LGBT Community Groups (Edinburgh): LGBT Community Groups: Working to support and develop self-sustaining community groups to provide a safe, inclusive, and affirming environment that focusing on a shared interest. (e.g. basketball, music etc.).

LGBT Community Programme (Glasgow): social programme to promote social and emotional wellbeing.

Transgender Support Programme (Glasgow): to provide a programme of support to transgender people.

LGBT Mental Wellbeing Project (Glasgow): to deliver mental health support services.

LGBT Refugee Project (Glasgow): to provide support, information and social opportunities to asylum seekers and refugees.

LGBT Age Community Action Project (Glasgow): to empower LGBT people aged 65 and over to identify and address community issues.

Intermediary Body Funding (previously Policy Programme) (National): to promote the interests of LGBT people in relation to health, wellbeing and equality issues and provide infrastructure support, including the delivery of frontline services in response to Covid. Transfer of brought forward fund balance to support general costs as agreed with funder.

Other restricted funds represent small donations received for specific events or projects.

The transfer from restricted to unrestricted in the previous year represents a contribution to core costs as agreed with the funders.

Purposes of Designated Funds

Development & Innovation fund: This fund will further strengthen the foundations of the organisation and allow for increased innovation

LGBT HEALTHY LIVING CENTRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

17. Movements in funds (cont.)

Comparative funds:

	At 1				At 31
	April 2021	Income	Expenditure	Transfers	March 2022
	£	£	£	£	£
Restricted funds:					
Core & LGBT Community Programme (Edinburgh)	-	100,470	(102,787)	2,817	500
LGBT Age Project (National)	15,000	91,836	(68,410)	(8)	38,418
LGBT Helpline Scotland (National)	18,092	65,070	(66,442)	(3,021)	13,699
LGBT Age Telefriending Service (National)	33,990	15,029	(36,963)	-	12,056
Inclusion Against Stigma (National)	31,667	-	(17,084)	-	14,583
Intermediary Body Funding (National)	25,000	-	(14,924)	(10,076)	-
Policy Programme (National)	-	71,819	(29,061)	-	42,758
LGBT Counselling Services (Edinburgh)	-	71,710	(71,710)	-	-
Transgender Support Programme (Edinburgh)	6,985	62,808	(63,506)	-	6,287
LGBT Mental Wellbeing Project (Edinburgh)	15,103	35,450	(45,898)	5,845	10,500
LGBT Community Groups (Edinburgh)	-	20,000	-	-	20,000
LGBT Community Programme (Glasgow)	-	54,000	(51,912)	-	2,088
Transgender Support Programme (Glasgow)	23,562	85,994	(82,589)	-	26,967
LGBT Mental Wellbeing Project (Glasgow)	6,938	109,115	(87,451)	-	28,602
LGBT Refugee Project (Glasgow)	23,294	57,946	(81,410)	170	-
Total Restricted Funds	199,631	841,247	(820,147)	(4,273)	216,458
Unrestricted Funds					
General Funds	308,109	66,428	(1,697)	(37,844)	334,996
Designated Funds					
Development & Innovation Fund	-	-	(728)	42,117	41,389
Total Unrestricted Funds	308,109	66,428	(2,425)	4,273	376,385
Total Funds	507,740	907,675	(822,572)	-	592,843