

Peter Tatchell Foundation

Trustees' Report and Financial Statements

For the Year Ended 31st October 2018

Registered Charity No. 1178107
Registered Company No. 7805736

Contents	Page
Charity Information.....	3
Trustees' Annual Report.....	4 - 13
Statement of Trustees' Responsibilities.....	14
Report of the Independent Examiner	15
Statement of Financial Activities.....	16
Balance Sheet.....	17
Statement of Cashflows.....	18
Notes to the Accounts.....	19 - 23

Charity Information

Charity Registration No. 1178107

Company No. 7805736

**Registered office
and business address** Studio 5, Disney Place House
14 Marshalsea Road
London
SE1 1HL

Trustees J Hooke (Chair)
G Butler (Secretary)
D Lane-Winter
C Amos - resigned 30/5/18
J Watts - appointed 12/7/18
G Casley - appointed 22/7/18

Bankers Co-operative Bank Plc
PO Box 101
1 Balloon Street
Manchester
M60 4EP

Independent Examiner Mandrake (UK) Ltd
Signpost House
Ambassador Way
Greens Road
Dereham
Norfolk
NR20 3TL

Trustees Report

The Trustees present their report and financial statements for the year ended 31st October 2018. The statements appear in the format required by the Statement of Recommended Practice for the Accounting and Reporting by Charities. The report and financial statements also comply with the Companies Act 2006 as the company was incorporated by guarantee on 11/10/2011. It has no share capital and is a registered charity.

Objectives and Activities

Objectives

The charity's objects ('Objects') are specifically restricted to the following:
To promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout the world by all or any of the following means:

- Monitoring abuses of human rights
- Obtaining redress for the victims of human rights abuse
- Relieving need among the victims of human rights abuse
- Research into human rights issues
- Providing technical advice to government and others on human rights matters
- Contributing to the sound administration of human rights law
- Commenting on proposed human rights legislation
- Raising awareness of human rights issues
- Promoting public support for human rights
- Promoting respect for human rights among individuals and corporations
- International advocacy of human rights
- Eliminating infringements of human rights

In furtherance of that object but not otherwise, the trustees shall have power to engage in political activity provided that the trustees are satisfied that the proposed activities will further the purposes of the charity to an extent justified by the resources committed and the activity is not the dominant means by which the charity carries out its objects.

Activities

We provide advice, information, support, case work, education, awareness, research, publicity and advocacy on human rights issues and human rights law to individuals, organisations and governmental bodies.

We do case work advising and supporting individuals who are victims of human rights violations. We advocate for their human rights and, where appropriate, refer them to specialist agencies. We also seek to influence public consciousness, values and culture regarding human rights (which include the related issues of equality, diversity and non discrimination). We initiate and intervene in public debates to promote awareness of

human rights issues and law among the public and social institutions. We seek to ensure that human rights law is known, understood and observed. Where we comment on proposed legislation affecting human rights it is with a view to educating the public on its contents. We do this via news releases, media interviews, articles, education, seminars, conferences, research, private and public meetings, lectures and social media.

The Peter Tatchell Foundation works on a selected range of human rights law and issues in the UK and in support of victims of human rights abuses in selected other countries. Both are decided on the basis of one or more of the following criteria:

- When individuals or organisations affected by human rights law or abuse ask us for advice or assistance;
- When few other organisations are addressing a human rights issue and we can therefore fulfil an unmet need;
- When we feel it is important to question conventional thinking and practice to ensure that universal human rights and law are upheld for everyone – not only for the majority;
- When we can bring a unique perspective to a particular human rights issue, or support human rights in a way that is not being supported by others;
- When individuals, organisations or institutions seek our advice, input or expertise on human rights issues and law.

We consciously aim to avoid duplicating the work of other human rights bodies and our selective, targeted approach gives us significant impact despite our small size.

Structure Governance and Management

The Peter Tatchell Foundation is a human rights organisation, incorporated on 11/10/2011 as a Company Limited by Guarantee No. 07805736 and registered as a Charity on 26/4/2018 No. 1178107.

We have a Board of Trustees (the Board) who are charged with the proper conduct of the Peter Tatchell Foundation in achieving its charitable objects and The Peter Tatchell Foundation conforms fully to the Charity Commission's guidance on the requirements of charitable objects and public benefit.

The Trustees regularly review the activities of the Peter Tatchell Foundation to ensure that its activities are undertaken in furtherance of its stated charitable objects.

The Board is made up of professionals from a diverse range of backgrounds who are supportive of the Peter Tatchell Foundation's charitable objects.

The recruitment of new Trustees is open and skills based. All new Trustees are briefed on the Memorandum & Articles of Association, policies, procedures, delegation of authority, risk register, reserves, recruitment, conflict of interest and current and previous years financial performance.

The Chair is responsible for the leadership of the Board, ensuring that all Trustees are able to play a full part in its activities and that they conform to their obligations as Trustees.

The Secretary is responsible for advising the Board on governance matters and for ensuring information flows effectively between the Trustees and to the Director (and through him/her to other staff). The Secretary takes the minutes of board meetings and the Treasurer reports to the Board on the finances of the Foundation.

The Board determines the work of the Foundation. It receives regular detailed briefings, reports and recommendations from relevant Trustees and the Director of the Peter Tatchell Foundation on its activities, financial management and current/future plans. This enables the Board to robustly monitor, evaluate and develop the organisation to achieve its charitable objects.

The roles of the Chair and the Director are separated, with clear guidance to support the division of tasks and responsibilities. The Director is appointed by the Board and is answerable to them. He/she administers the day-to-day work of the Peter Tatchell Foundation, operating under the Board's guidance and supervision, within parameters determined by the Board. The staff/volunteers/friends work under the guidance and supervision of the Director and the Board and are answerable to both. Volunteers and friends assist our full-time staff in back office duties, and we are very grateful for their support. All Trustees are empowered and encouraged to challenge and make enquiries to the Chair, Treasurer, Secretary, Director and other Board members, to ensure the Peter Tatchell Foundation's compliance with, and achievement of, its charitable objects.

The Peter Tatchell Foundation undertakes limited campaigning work and political activity. It is a minority element of our overall work. Any campaigning and political activity is undertaken strictly for the pursuit and delivery of the PTF's charitable purposes.

The Board of Trustees will undertake an assessment as to the reasonable likelihood of success in furthering the Peter Tatchell Foundation's charitable purposes for the public benefit, before undertaking any such political or campaigning activity.

In terms of campaign work, the Peter Tatchell Foundation will assist individuals around the world to observe and uphold their human rights under international and respective national laws, be it statutory, constitutional, common law or treaty based.

In terms of political activity, the Peter Tatchell Foundation will on occasion seek to influence the Government as to a change in law which breaches human rights (or seek to maintain a law which preserves human rights). Only a limited, small proportion of the Peter Tatchell Foundation's time, funds and resources will be dedicated to political activity or campaign work in any given year. The proportion of resources dedicated to such activities may vary in the short term in keeping with the Charity Commission's guidance in this area.

The Peter Tatchell Foundation is politically neutral, does not have a political purpose and is not aligned to any political party. The trustees and staff fully understand that only limited political activity or campaign work can be undertaken and then only to achieve the PTF's charitable purposes.

The trustees confirm that they have complied with the duty in Part 1, Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit 'Charities and Public Benefit'.

Achievements and Performance

Through our case work, we are making a tangible, positive difference to the lives of people who have suffered discrimination and hate crime and those who are seeking refugee status. One of our great strengths is our ability to respond professionally and compassionately to calls for help wherever they are from.

Requests for help

The Peter Tatchell Foundation receives requests for help from all over the UK and around the world.

Very often people contacting us are depressed, harassed and emotionally drained. The PTF is a small organisation with limited resources. Despite this, we assist people in a number of ways (see diagram right).

This case work service is provided free of charge and funded by our donors, to whom we are very grateful.

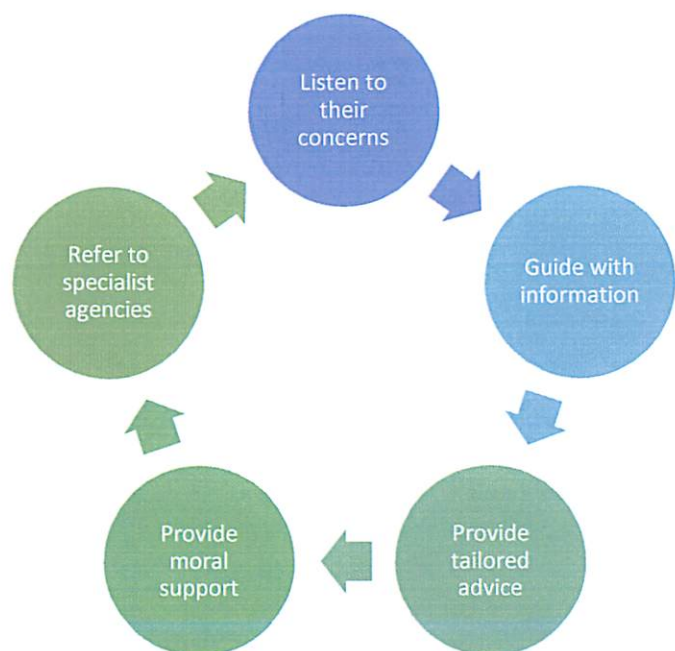


Fig 1. How We Help

Key facts

Case work 2018

 Peter Tatchell Foundation
Speaking out for Human Rights

We receive requests for help from all over the UK and around the world and despite our small size and limited resources we assist people by listening to their concerns, providing moral support & hope, guiding them with information and advice and referring them to appropriate specialist agencies

Our Reach Over Time



Since 2012 we have helped over 1200 people

Global Reach



In 2018 we helped 171 people from 37 countries

The Commonwealth



53 countries

35 criminalise homosexuality



9 Countries impose life imprisonment



In parts of Nigeria and Pakistan there is the death penalty



123 people were from the Commonwealth



53 UK



17 Pakistan



18 Uganda

The People We Help



■ LGBT asylum issues (57.89%) ■ Other issues (42.11%)

The biggest single category of people contacting us are those seeking asylum because they are being persecuted for being LGBT+.



We assisted people facing a number of human rights issues such as discrimination, hate crime, harassment and police malpractice.

Why do people come to us ?

We are known for getting things done. Peter Tatchell is a nationally and internationally renowned human rights defender with over fifty-one years' experience. It is this high profile that makes the Peter Tatchell Foundation the first point of contact for help on issues such as discrimination, asylum, harassment and hate crime.

Case work in brief

In 2018, we dealt with 171 individuals who requested assistance. Many of these individuals required extensive multiple correspondence and support. This is illustrated in Fig 2. Case work over the years.

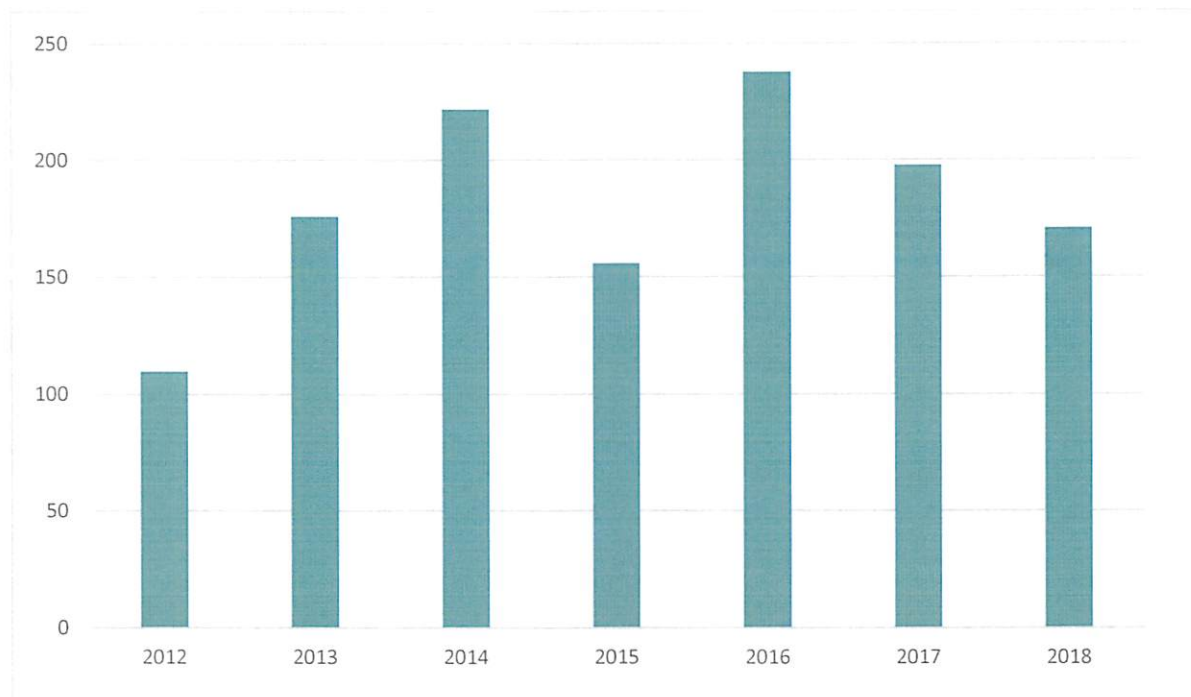


Fig 2. Case Work Over the Years

Since 2012, we have assisted over 1,200 people.

Global reach

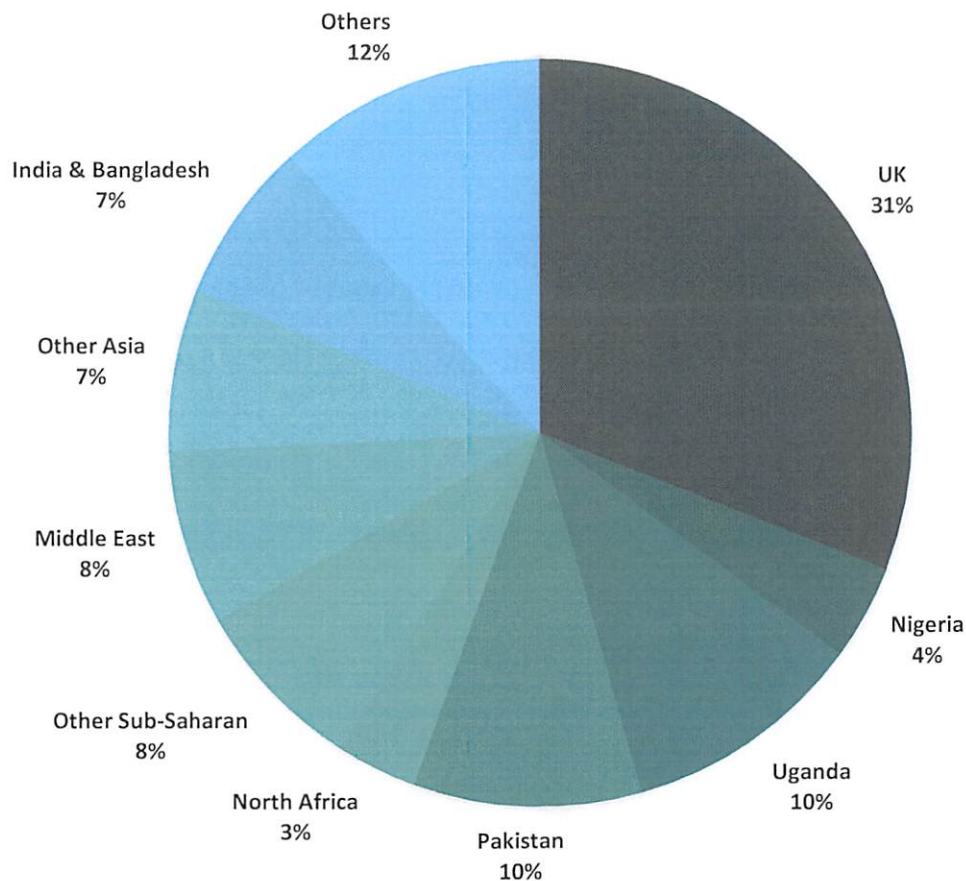


Fig 3. Case Work: Requests for Help by Country of Origin

Around 70% of people we help have an international background. Three quarters of the people we help are from the Commonwealth, which remains a bastion of homophobia with 35 out of 53 countries still criminalising homosexuality. Nine impose life imprisonment. In parts of two Commonwealth countries, Nigeria and Pakistan, homosexuality can result in a death sentence.

We have helped people from 37 different countries, namely: Albania, Algeria, Armenia, Australia, Azerbaijan, Bangladesh, Cameroon, Chechnya, Democratic Republic of Congo, Egypt, Hong Kong, India, Iran, Jordan, Kenya, Libya, Macedonia, Malaysia, Mauritius,

Nepal, Nigeria, Norway, Pakistan, Philippines, Russia, Rwanda, Saudi-Arabia, Sri Lanka, Syria, Tanzania, Trinidad and Tobago, Turkey, UAE, Uganda, UK, USA, Zimbabwe.

The range of issues

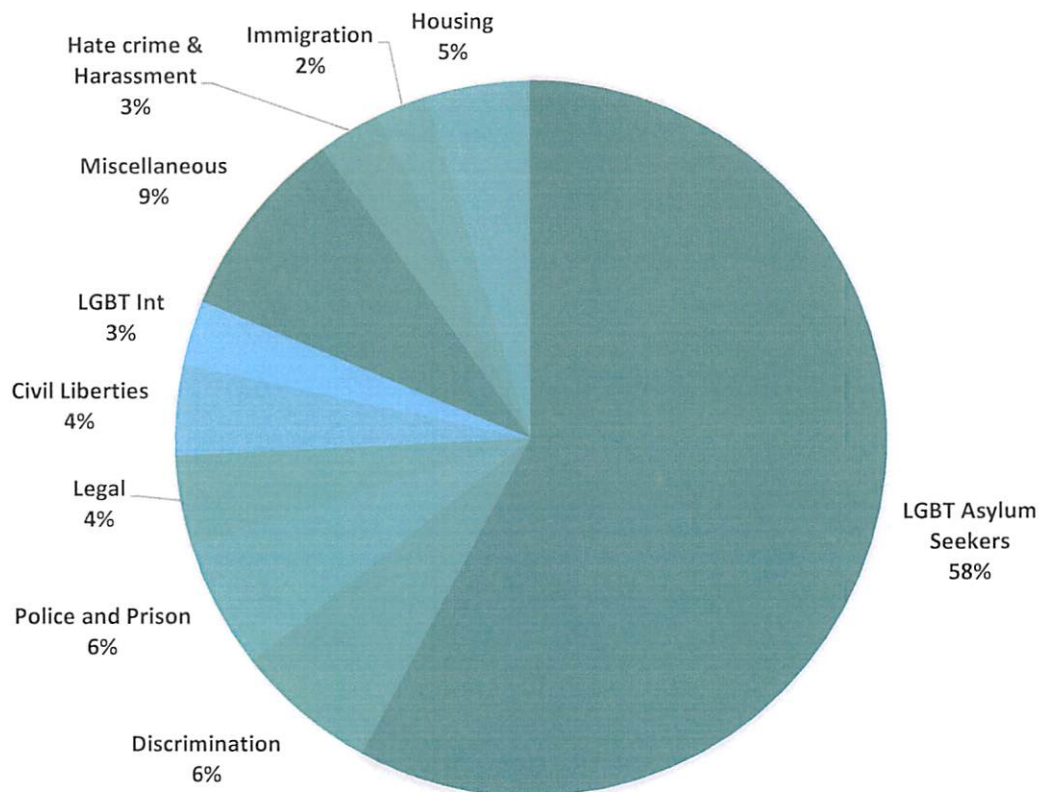


Fig 4. Case Work: the Range of Issues

A significant number of calls for help we receive are from people seeking asylum based on their sexual orientation.

LGBT+ asylum seekers face a number of challenges if they are to obtain refugee status.

One of the requirements of the Home Office is that LGBT+ asylum seekers provide evidence of their sexuality. Very often there is minimal guidance on how this can be achieved.

LGBT+ asylum seekers often describe the stress they undergo during their interviews with staff of the Home Office.

While their case is being processed, they are not allowed to work and very often there is a huge delay in processing their applications. In extreme cases, it has been known to take up to thirteen years.

They often fear being put in detention or, worse being deported.

As reported by The Guardian in 2018, the UK has one of the biggest detention systems in Europe and there is currently no time limit on the length of detention. Many asylum seekers are fearful of deportation as they rightly assume that it could well mean a death sentence.



The Foundation has also assisted people on many different issues including discrimination, hate crime, homophobic hate crime and civil liberties. The category LGBT-int represents LGBT+ people from different countries seeking non-asylum advice.

Fundraising

The Peter Tatchell Foundation relies on the generous support of its individual and corporate donors. Without it we would not be able to meet our charitable objectives. We fundraise for the Peter Tatchell Foundation in a number of ways, including appeals on social media, pitching at public events, payment for talks, organising or supporting fundraising events and applying for and receiving grants from individuals and organisations.

Financial Review

The accounts for the year to 31st October 2018 show that the financial position of the charity is good.

The income in 2018 (£287,926) was over twice that of 2017 (£135,030) and the expenditure increased from £140,143 in 2017 to £172,867 in 2018, a 23% increase.

This has moved the Peter Tatchell Foundation from the net incoming resources showing a loss of £5,113 in 2017 to a gain of £115,059 in 2018, with reserves now totalling £199,514.

The principal funding source of the charity are donations received and the Peter Tatchell Foundation holds a proportion of its funds in an interest-bearing instant access account with the Co-op.

Plans for the Future

In the coming year, the trustees of the Peter Tatchell Foundation have authorised the following work:

- Casework to assist victims of human rights violations
- Human rights, equality and diversity talks in schools, universities and businesses
- Advice and support to LGBT+ and other human rights groups in the UK and overseas
- Promotion of our report on the economic cost of homophobia
- Collaboration with the LGBT+ movement in Lebanon
- Working with the Metropolitan Police to secure an apology for past police harassment of the LGBT+ community
- The resurrection and promotion of hidden or forgotten LGBT+ history
- Recommendations for improved relationship and sex education in schools
- LGBT-Muslim Solidarity – to inform the Muslim community about LGBT+ issues and to defend LGBT+ Muslims against victimisation by members of their own communities
- Information campaigns about the criminalisation of homosexuality in the Commonwealth, including assistance and cooperation with LGBT+ groups in selected Commonwealth countries
- Awareness programmes about sexism and homophobia in football, racism against East Asians in the LGBT+ community, compensation for men persecuted under historic anti-gay laws, human rights abuses in Balochistan/Pakistan, West Papua, Iran, Syria, Qatar, Russia, Yemen, Saudi Arabia and Zimbabwe

Statement of Trustees' Responsibilities

The charity trustees (who are also directors of the Peter Tatchell Foundation for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each 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, of the charity for that period.

In preparing the financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be 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.

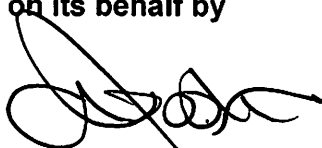
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the requirements of the Companies Act 2006. They are also responsible for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

Approved by the Board of Trustees on

26 / x /

2019

and signed on its behalf by



J N Hooke – Director and Chair of Trustees

Independent examiner's report to the trustees of the Peter Tatchell Foundation Company Limited by Guarantee No. 7805736, Charity No. 1178107

I report on the accounts of the Peter Tatchell Foundation for the year ended 31st October 2018, which are set out on pages 16 to 23.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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 statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member in practice of CIMA.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Signed  _____

Date 26/1/19.

S. C. Osborn ACMA, CGMA

Mandrake (UK) Ltd, Signpost House, Ambassador Way, Greens Road, Dereham, Norfolk NR20 3TL

Peter Tatchell Foundation

Statement of Financial Activities For the Year Ended 31st October 2018
(including income and expenditure account)

	Notes	Unrestricted funds £	Restricted Funds £	Total 31/10/2018 £	Total 31/10/2017 £
Income:					
Donations and legacies	3	270,764	17,146	287,910	126,611
Charitable activities		0	0	0	8,384
Interest and investment income	4	16	0	16	35
Total incoming resources in the year		270,780	17,146	287,926	135,030
Expenditure on:					
Raising funds	5	60,265	0	60,265	52,748
Charitable Activities	6	95,456	17,146	112,602	87,395
Total expenditure in the year		155,721	17,146	172,867	140,143
Net income/(expenditure) before tax for the year		115,059	0	115,059	(5,113)
Tax payable		0	0	0	0
Net income/(expenditure) before investment gains/(losses)		115,059	0	115,059	(5,113)
Net gains/(losses) on investments		0	0	0	0
Net Income/(expenditure)		115,059	0	115,059	(5,113)
Transfers between funds		0	0	0	0
Other recognised gains/(losses)		0	0	0	0
Net Movement in funds		115,059	0	115,059	(5,113)
Total funds brought forward		84,455	0	84,455	89,568
Total funds carried forward		199,514	0	199,514	84,455

Peter Tatchell Foundation

Balance Sheet
as at 31st October 2018

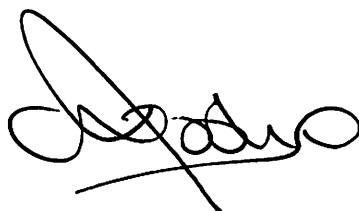
	Notes	2018 £	2017 £
Fixed assets			
Tangible assets	11	1,636	2,767
Total fixed assets		1,636	2,767
Current assets			
Debtors	12	3,006	2,885
Cash at bank and in hand		201,349	82,408
Total current assets		204,355	85,293
Liabilities			
Creditors: amounts falling due within one year	13	(6,477)	(3,605)
Net current assets/(liabilities)		197,878	81,688
Total assets less current liabilities		<u>199,514</u>	<u>84,455</u>
Total net assets		199,514	84,455
Funds of the Charity			
Unrestricted income funds		199,514	84,455
Restricted income funds		0	0
Total Funds		<u>199,514</u>	<u>84,455</u>

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.



Mr J N Hooke
Director and Chair of Trustees

Date: 26/7/2019

Peter Tatchell Foundation

Cash Flow for the Year Ended 31st October 2018

	Note	2018 £	2017 £
Cash flows from operating activities			
Net Cash (used in)/provided by operating activities	14	<u>119,795</u>	<u>(4,712)</u>
Cashflows from investing activities:			
Interest		16	35
Purchase of furniture and equipment		<u>(870)</u>	<u>(1,494)</u>
Net cash provided by/(used in) investing activities		(854)	(1,459)
 Change in cash and cash equivalents in the reporting period		 <u>118,941</u>	 <u>(6,171)</u>
Cash and cash equivalents at the beginning of the reporting period		82,408	88,579
Cash and cash equivalents at the end of the reporting period		<u>201,349</u>	<u>82,408</u>

1. Accounting Policies

The principal accounting policies are summarised below and have been applied consistently throughout the year.

a) Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting standard applicable in the United Kingdom and Republic of Ireland (FRS102). They also comply with the reporting requirements of the Companies Act 2006 and the Charities Act 2011.

Peter Tatchell Foundation meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Preparation of the financial statements on a going concern basis

The trustees are of the view that there are no material uncertainties about the charity's ability to continue as a going concern.

c) Change of accounting policy

The company previously reported in accordance with the provisions available to companies subject to the micro entities regime in Part 15 of the Companies Act 2006 and FRS105.

As the company registered as a charity with the Charities Commission on 26/4/2018 it now reports under FRS102 SORP to provide more reliable and relevant information.

d) Income recognition

Items of income are recognised and included in the financial statements when all of the following criteria are met:

1. the charity has entitlement to the funds;
2. any performance conditions attached to the item(s) of income have been met or are fully within control of the charity;
3. there is sufficient certainty that receipt of the income is probable; and
4. the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of:

1. the date on which the charity is aware that probate has been granted;
2. the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made; or
3. when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

e) Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) Interest receivable

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

g) Fund accounting

Unrestricted (general) funds are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity work or for specific projects being undertaken by the charity.

Investment income and gains are allocated to each appropriate fund where material, otherwise they are considered to be general fund income.

Transfers from designated to general funds are accounted for once approval by the trustees has been obtained.

Transfers from restricted funds to unrestricted funds require the consent of the donor, if this is not available, the Charity Commission.

h) Expenditure and irrecoverable VAT

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

1. Costs of raising funds comprise the costs directly attributable to fundraising activities.
2. Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries.
3. Governance costs included those costs associated with meeting the constitutional and statutory requirements of the Charity and include independent review fees and costs linked to the strategic management of the Charity.
4. All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

Value Added Tax (VAT) is not recoverable by the charity. Such irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's delivery of activities and services. These costs have been allocated between the charitable activities as set out in note 5.

j) Operating leases

Rents payable under operating leases are charged to the statement of financial activities on a straight line basis over the lease term. Benefits received as a lease incentive are credited to the statement of financial activities to reduce the lease expenditure, on a straight line basis over the lease term.

k) Tangible fixed assets

Assets costing £20 or more are capitalised.

Assets meeting the capitalisation criteria are capitalised at cost and are depreciated over their estimated useful economic lives as follows:

Asset Type	Depreciation Method
Computer equipment	3 years straight line
Furniture & fittings	5 years straight line

l) Debtors

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

m) Cash at bank and in hand

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

n) Creditors and provisions

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

o) 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 price, including any transaction costs. At the end of each accounting period, the basic financial instruments are recognised at amortised cost. For debt instruments this is calculated using the effective interest rate method.

p) Pensions

The charity operates defined contribution occupational pension scheme for eligible employees. The pension scheme is with NEST and is funded by contributions from both employee and employer.

All employees legally defined as eligible jobholders have been automatically enrolled into the defined contribution scheme and the charity makes a contribution of 5% of pensionable salary to the scheme. Other employees not meeting the definition of an eligible jobholder are given the option to opt into the scheme.

The charity acts as agent in collecting and paying over employee pension contributions.

The contributions made for the accounting period are treated as an expense and were £3,752 (2017: £3,651). Outstanding contributions as at the balance sheet date were £486 (2017: £184).

q) Key judgements and assumptions

The preparation of the financial statements requires judgements and assumptions to be made that affect the reported value of assets, liabilities, revenues and expenses. The nature of applying judgements and assumptions means that the actual outcomes could differ from expectations. Significant areas of judgement and assumptions include:

1. The assessment of any performance conditions attached to the items of income which impact the degree to which income is recognised.
2. The assessment of contract provisions

2. Legal Status of the charity

The charity is incorporated in England and Wales and is a company limited by guarantee and has no share capital. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3. Income from donations and legacies

	2018	2017
	£	£
Donations and legacies		
Donations	287,910	126,611
Legacies	0	0
Total	287,910	126,611

Of the £287,910 received in 2018 £17,146 were restricted funds and £270,764 were unrestricted funds.

The Charity also benefits from the contributions of unpaid volunteers in the running of its back office activities. Such contributions are not recognised as income in these financial statements.

4. Investment Income

All of the investment income arises from money held in interest bearing deposit accounts.

5. Analysis of expenditure on raising funds

	Notes	2018 £	2018 £	2018 £	2017 £
		Unrestricted	Restricted	Total	Total
Advertising/Publicity/Social Media Costs		22,398	0	22,398	16,599
Direct Staff Costs	8	26,609	0	26,609	26,023
Governance costs	7	3,444	0	3,444	3,896
Support costs	7	7,814	0	7,814	6,230
Total		60,265	0	60,265	52,748

6. Analysis of expenditure on charitable activities

	Notes	2018 £	2018 £	2018 £	2017 £
		Unrestricted	Restricted	Total	Total
Direct staff costs (incl travel)	8	49,286	17,146	66,432	53,115
Premises costs		10,914	0	10,914	8,787
General office costs		8,072	0	8,072	5,041
Governance costs	7	8,316	0	8,316	7,869
Support costs	7	18,867	0	18,867	12,583
Total		95,456	17,146	112,602	87,395

7. Analysis of governance and support

	2018 General Support £	2018 Governance £	2018 Total £	Basis of apportionment	2017 General Support £	2017 Governance £	2017 Total £
Salaries, other staff costs incl travel	6,492	9,231	15,723	Pro rata to staff FTE	4,569	9,657	14,226
Meeting Expenses including AGM		1,779	1,779	Pro rata to staff FTE		2,108	2,108
Premises costs	6,088	0	6,088	Pro rata to staff FTE	5,965	0	5,965
General office costs	4,503	0	4,503	Pro rata to staff FTE	3,422	0	3,422
Accountancy	8,621	0	8,621	Pro rata to staff FTE	4,857	0	4,857
Independent Examination	0	750	750	Pro rata to staff FTE	0	0	0
Legal and other professional fees	978	0	978	Pro rata to staff FTE	0	0	0
Total	26,682	11,760	38,442		18,813	11,765	30,578

8. Analysis of staff costs

	2018 £	2017 £
Salaries and Wages	90,316	79,845
Social Security costs	6,020	4,742
Employer contributions to defined contribution pension scheme	3,752	3,651
	100,088	88,238

No employees had emoluments in excess of £60,000 (2016/17: none)

The charity considers that the key management of the personnel are the trustees.

The charity trustees were not paid and did not receive any other benefits from employment with the charity in the year.
Two trustees were reimbursed travelling/subsistence expenses totalling £352 in the year (2017: £188)
No charity trustee received payment for professional or other services directly supplied to the charity.

9. Staff Numbers

The average monthly number of staff was 3 (2016/17: 3)

10. Corporation Tax

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

11. Tangible Fixed Assets

	Computer Equipment £	Furniture & Fittings £	Total £
Cost:			
At 01 November 2017	5,526	1,395	6,921
Additions	870	0	870
Disposals	26	0	26
At 31 October 2018	6,370	1,395	7,765
Depreciation:			
At 01 November 2017	3,596	558	4,154
Charge for the year	1,713	279	1,992
Disposals	17	0	17
At 31 October 2018	5,292	837	6,129
Net Book Value:			
At 31 October 2018	1,078	558	1,636
At 31 October 2017	1,930	837	2,767

12. Debtors	2018	2017
	£	£
Debtors	0	0
Prepayments	3,006	2,885
	<u>3,006</u>	<u>2,885</u>
13. Creditors: Amounts falling due within one year	2018	2017
	£	£
Trade Creditors	1,459	490
Accruals	2,115	800
Other Creditors	2,903	2,315
	<u>6,477</u>	<u>3,605</u>
14. Reconciliation of cash flows from operating activities		
	2018	2017
	£	£
Net (expenditure)/income for the reporting period (as per the statement of financial activities)	115,059	(5,113)
Depreciation charges	1,992	1,829
Loss on disposal of asset	9	3
Investment income	(16)	(35)
Decrease/(Increase) in Debtors	(121)	6,070
(Decrease)/Increase in Creditors	2,872	(7,466)
Net Cash (used in)/provided by Operating Activities	<u>119,795</u>	<u>(4,712)</u>
15. Analysis of cash and cash equivalents		
	2018	2017
	£	£
Cash in hand	205	144
Cash at bank (no notice deposits)	201,144	82,264
Total Cash and cash equivalents	<u>201,349</u>	<u>82,408</u>