

**Peter Tatchell Foundation**

**Trustees' Report and Financial Statements**

**For the Year Ended 31<sup>st</sup> October 2019**

**Registered Charity No. 1178107**  
**Registered Company No. 7805736**

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## 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) – resigned 31/01/2019  
D Lane-Winter  
J Watts  
G Casley  
S Claydon – appointed 13/11/2018  
R Jackson – appointed 09/04/2019

**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 31<sup>st</sup> October 2019. 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.

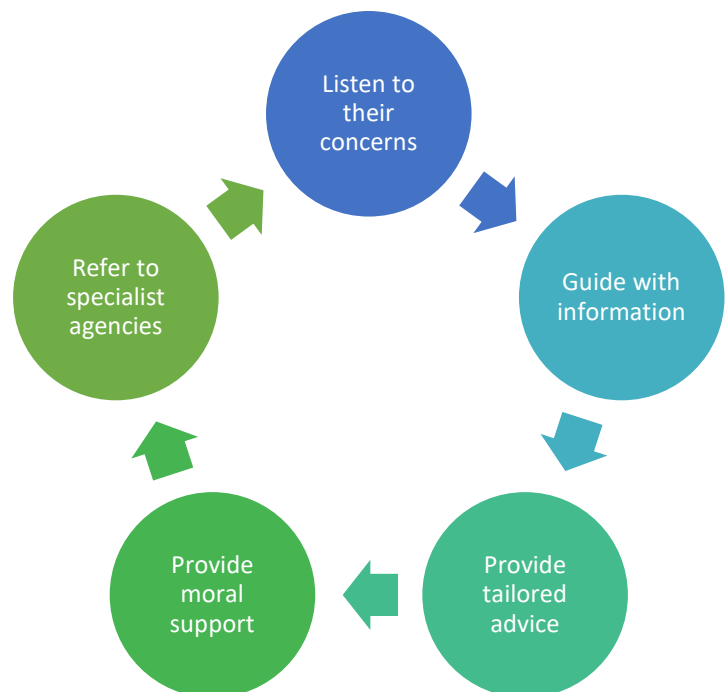


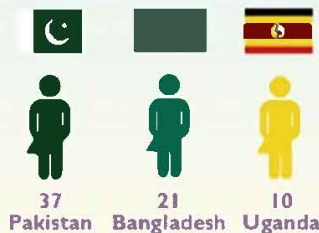
Fig 1. How We Help

# Key Facts 2019

In 2019 We helped 213 People

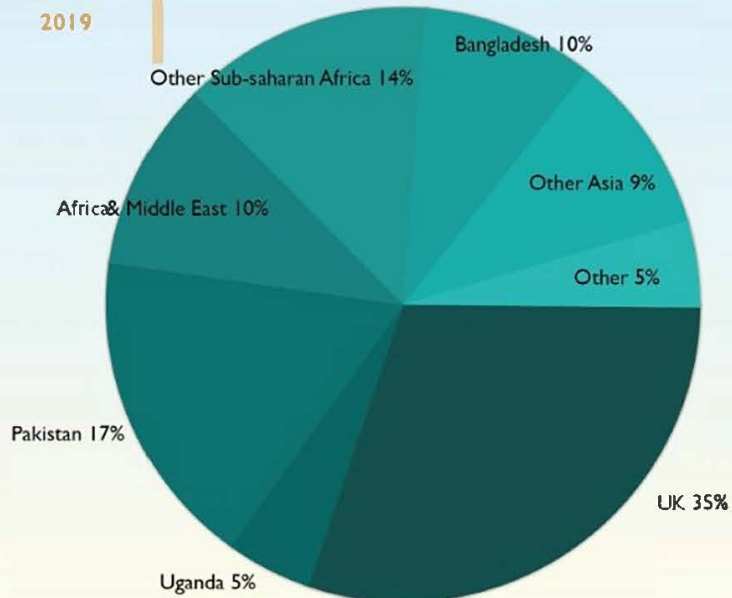


We received a high proportion of requests from 3 commonwealth countries, namely Bangladesh, Pakistan and Uganda



Two in Three people come from 47 different Countries

One in Three are from UK



## The Commonwealth

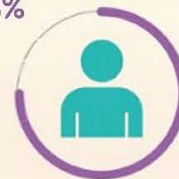


159 people come from the Commonwealth

Botswana decriminalised homosexuality in 2019

## Reasons for Contacting Us

58%



58% people contacted us regarding LGBT+ Asylum issues as they are fleeing prosecution in their home countries.



## **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 50 years' experience. It is this high profile that makes the Peter Tatchell Foundation often the first point of contact for help on issues such as discrimination, asylum, harassment and hate crime.

## **Case work in brief**

In 2019, we dealt with 213 individuals who requested assistance. Many of these individuals required extensive multiple correspondence and support.

Since 2012, we have assisted over 1,400 people.

## **Global reach**

Many 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 two thirds of the 53 member states still criminalising homosexuality. Several of these 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.

## **Asylum Support**

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

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 or gender identity. This is difficult to prove and there is minimal official 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, who can sometimes be hostile and unsympathetic.

While their case is being processed, they may be detained, are not allowed to work and must survive on a state handout of less than £40 a week. 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, where their freedom is curtailed, and they face severe restrictions on their ability to collate evidence for their asylum application. Worse, they fear being deported.

As reported by The Guardian in 2018, the UK has one of the biggest asylum 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 arrest or death by the state or vigilante mobs and so-called “honour killing”

A subsequent report by Sussex University found that LGBT+ refugees were “routinely” seeing their claims rejected because of a widespread “culture of disbelief” and an “impossible burden of proof.”

This makes our asylum support work very necessary in order to secure a safe haven for vulnerable at-risk people fleeing persecution.

## **OTHER**

The Foundation has also assisted people on many other issues including discrimination, hate crime, harassment, police malpractice, miscarriages of justice and other civil liberty issues.

The category LGBT-int represents LGBT+ people from various countries who are 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 31<sup>st</sup> October 2019 show that the financial position of the charity is good.

The income in 2019 (£232,749) showed a reduction of £55,177 from 2018, mainly due to two large one off donations being received in 2018. The expenditure increased from £172,867 in 2018 to £185,935 in 2019, a 7% increase, mainly due to an increase in staff costs.

This has moved the Peter Tatchell Foundation from the net incoming resources showing a gain of £115,059 in 2018 to a gain of £46,814 in 2019, with reserves now totalling £246,328.

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, including asylum seekers and victims of discrimination and hate crime
- Human rights, equality and diversity talks in schools, universities, businesses and government departments
- 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
- Efforts to secure Government compensation for gay and bisexual men convicted under past discriminatory anti-gay laws

- Work with the Metropolitan Police to secure an apology for past police harassment of the LGBT+ community
- Support for Jeremy Bamber's legal team to highlight flaws in his prosecution
- The resurrection and promotion of hidden or forgotten LGBT+ history, including the commemoration of the 30<sup>th</sup> anniversary of OutRage! and the 50<sup>th</sup> anniversary of the Gay Liberation Front
- Recommendations for improved relationship and sex education in schools, and action against child sex abuse
- 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, and human rights abuses in Balochistan/Pakistan, West Papua, Hong Kong/China, Iran, Syria, Qatar, Russia, Yemen, Saudi Arabia and Uganda

## 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:

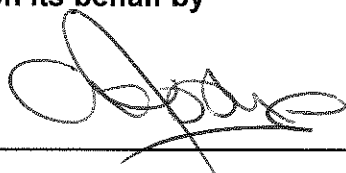
- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the applicable Charities SORP
- make judgments and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures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

25/8/ 2020

and signed on its behalf by



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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 2019, which are set out on pages 15 to 22.

### **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**

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 25/8/2020 \_\_\_\_\_

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 2019**  
**(including income and expenditure account)**

	Notes	Unrestricted funds £	Restricted Funds £	Total 31/10/2019 £	Total 31/10/2018 £
<b>Income:</b>					
Donations and legacies	3	225,391	7,144	232,535	287,910
Charitable activities		0	0	0	0
Interest and investment income	4	214	0	214	16
<b>Total incoming resources in the year</b>		<b>225,605</b>	<b>7,144</b>	<b>232,749</b>	<b>287,926</b>
<b>Expenditure on:</b>					
Raising funds	5	30,083	0	30,083	60,265
Charitable Activities	6	148,708	7,144	155,852	112,602
<b>Total expenditure in the year</b>		<b>178,791</b>	<b>7,144</b>	<b>185,935</b>	<b>172,867</b>
<b>Net income/(expenditure) before tax for the year</b>		<b>46,814</b>	<b>0</b>	<b>46,814</b>	<b>115,059</b>
Tax payable		0	0	0	0
<b>Net income/(expenditure) before investment gains/(losses)</b>		<b>46,814</b>	<b>0</b>	<b>46,814</b>	<b>115,059</b>
Net gains/(losses) on investments		0	0	0	0
<b>Net Income/(expenditure)</b>		<b>46,814</b>	<b>0</b>	<b>46,814</b>	<b>115,059</b>
<b>Transfers between funds</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other recognised gains/(losses)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Movement in funds</b>		<b>46,814</b>	<b>0</b>	<b>46,814</b>	<b>115,059</b>
Total funds brought forward		199,514	0	199,514	84,455
<b>Total funds carried forward</b>		<b>246,328</b>	<b>0</b>	<b>246,328</b>	<b>199,514</b>

**Peter Tatchell Foundation**

**Balance Sheet**  
**as at 31st October 2019**

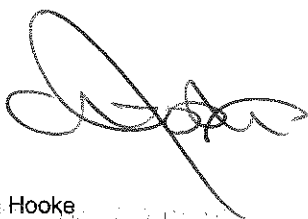
	Notes	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	11	1,530	1,636
<b>Total fixed assets</b>		<b>1,530</b>	<b>1,636</b>
<b>Current assets</b>			
Debtors	12	39,477	3,006
Cash at bank and in hand		215,233	201,349
<b>Total current assets</b>		<b>254,710</b>	<b>204,355</b>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	13	(9,912)	(6,477)
<b>Net current assets/(liabilities)</b>		<b>244,798</b>	<b>197,878</b>
<b>Total assets less current liabilities</b>		<b><u>246,328</u></b>	<b><u>199,514</u></b>
<b>Total net assets</b>		<b>246,328</b>	<b>199,514</b>
<b>Funds of the Charity</b>			
Unrestricted income funds		246,328	199,514
Restricted income funds		0	0
<b>Total Funds</b>		<b><u>246,328</u></b>	<b><u>199,514</u></b>

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: 25/8/2020



**Peter Tatchell Foundation**

**Cash Flow for the Year Ended 31st October 2019**

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	Note	2019 £	2018 £
Cash flows from operating activities			
<b>Net Cash (used in)/provided by operating activities</b>	<b>14</b>	<b><u>15,112</u></b>	<b><u>119,795</u></b>
Cashflows from investing activities:			
Interest		214	16
Purchase of furniture and equipment		<u>(1,442)</u>	<u>(870)</u>
<b>Net cash provided by/(used in) investing activities</b>		<b>(1,228)</b>	<b>(854)</b>
<b>Change in cash and cash equivalents in the reporting period</b>		<b><u>13,884</u></b>	<b><u>118,941</u></b>
Cash and cash equivalents at the beginning of the reporting period		201,349	82,408
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>15</b>	<b><u>215,233</u></b>	<b><u>201,349</u></b>

## 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:

<b>Asset Type</b>	<b>Depreciation Method</b>
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 £3,237 (2018: £3,752)

Outstanding contributions as at the balance sheet date were £313 (2018: £486)

**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**

	2019	2018
	£	£
Donations and legacies		
Donations	199,636	287,910
Gift Aid	30,399	0
Grants	2,500	0
<b>Total</b>	<b>232,535</b>	<b>287,910</b>

Of the £232,535 received in 2019 £7,144 were restricted funds and £225,391 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	2019	2019	2019	2018
		£	£	£	£
		Unrestricted	Restricted	Total	Total
Advertising/Publicity/Social Media Costs		17,088	0	17,088	22,398
Direct Staff Costs	8	7,634	0	7,634	26,609
Governance costs	7	2,113	0	2,113	3,444
Support costs	7	3,248	0	3,248	7,814
<b>Total</b>		<b>30,083</b>	<b>0</b>	<b>30,083</b>	<b>60,265</b>

**6. Analysis of expenditure on charitable activities**

	Notes	2019	2019	2019	2018
		£	£	£	£
		Unrestricted	Restricted	Total	Total
Direct staff costs (incl travel)	8	92,192	7,144	99,336	66,432
Premises costs		14,747	0	14,747	10,914
General office costs		12,705	0	12,705	8,072
Governance costs	7	11,457	0	11,457	8,316
Support costs	7	17,607	0	17,607	18,867
<b>Total</b>		<b>148,708</b>	<b>7,144</b>	<b>155,852</b>	<b>112,602</b>

## 7. Analysis of governance and support

	2019 General Support £	2019 Governance £	2019 Total £	Basis of apportionment	2018 General Support £	2018 Governance £	2018 Total £
Salaries, other staff costs incl travel	1,556	10,571	12,127	Pro rata to staff FTE	6,492	9,231	15,723
Meeting Expenses including AGM		2,249	2,249	Pro rata to staff FTE		1,779	1,779
Premises costs	2,721	0	2,721	Pro rata to staff FTE	6,088	0	6,088
General office costs	2,344	0	2,344	Pro rata to staff FTE	4,503	0	4,503
Accountancy	8,234	0	8,234	Pro rata to staff FTE	8,621	0	8,621
Independent Examination	0	750	750	Pro rata to staff FTE	0	750	750
Legal and other professional fees	6,000	0	6,000	Pro rata to staff FTE	978	0	978
<b>Total</b>	<b>20,855</b>	<b>13,570</b>	<b>34,425</b>		<b>26,682</b>	<b>11,760</b>	<b>38,442</b>

## 8. Analysis of staff costs

	2019 £	2018 £
Salaries and Wages	105,611	90,316
Social Security costs	8,044	6,020
Employer contributions to defined contribution pension scheme	3,237	3,752
	<b>116,892</b>	<b>100,088</b>

No employees had emoluments in excess of £60,000 (2017/18: 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 £303 in the year (2018: £352)

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 (2017/18: 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 £
<b>Cost:</b>			
At 01 November 2018	6,370	1,395	7,765
Additions	1,442	0	1,442
Disposals	0	0	0
At 31 October 2019	<b>7,812</b>	<b>1,395</b>	<b>9,207</b>
<b>Depreciation:</b>			
At 01 November 2018	5,292	837	6,129
Charge for the year	1,269	279	1,548
Disposals	0	0	0
At 31 October 2019	<b>6,561</b>	<b>1,116</b>	<b>7,677</b>
<b>Net Book Value:</b>			
At 31 October 2019	<b>1,251</b>	<b>279</b>	<b>1,530</b>
At 31 October 2018	<b>1,078</b>	<b>558</b>	<b>1,636</b>

<b>12. Debtors</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Debtors	30,399	0
Prepayments	9,078	3,006
	<b><u>39,477</u></b>	<b><u>3,006</u></b>

The debtor of £30,399 was for a retrospective Gift Aid claim that was received after the year end.

<b>13. Creditors: Amounts falling due within one year</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade Creditors	5,551	1,459
Accruals	2,015	2,115
Other Creditors	2,346	2,903
	<b><u>9,912</u></b>	<b><u>6,477</u></b>

**14. Reconciliation of cash flows from operating activities**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Net (expenditure)/income for the reporting period (as per the statement of financial activities)	46,814	115,059
Depreciation charges	1,548	1,992
Loss on disposal of asset	0	9
Investment income	(214)	(16)
Decrease/(Increase) in Debtors	(36,471)	(121)
(Decrease)/Increase in Creditors	3,435	2,872
<b>Net Cash (used in)/provided by Operating Activities</b>	<b><u>15,112</u></b>	<b><u>119,795</u></b>

**15. Analysis of cash and cash equivalents**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Cash in hand	84	205
Cash at bank (no notice deposits)	215,149	201,144
<b>Total Cash and cash equivalents</b>	<b><u>215,233</u></b>	<b><u>201,349</u></b>

**15. Funds received as an agent and Grantmaking**

The Peter Tatchell Foundation received £9,400 in the financial year from:

A Badino	£5,000
The Guerrilla Foundation	£4,400

The following organisations received grants as the trustees deemed that they were furthering the objects of the Peter Tatchell Foundation:  
Aesthesla - £5,000 to create a Queer British South Asian Histories and Cultures Timeline in collaboration with the Peter Tatchell Foundation.  
Queer Tours of London - £4,400 for their work on highlighting London's rich LGBTQI history through creative and life-affirming interactive tours.

The above receipts and grants paid have not been included in the Statement of Financial Activities or the Balance Sheet.