

Peter Tatchell Foundation

Trustees' Report and Financial Statements

For the Year Ended 31st October 2020

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** Signpost House
Ambassador Way
Greens Road
Dereham
Norfolk
NR20 3TL

Trustees J Hooke (Chair)
D Lane-Winter
J Watts
G Casley
S Claydon
R Jackson
N Etheridge – appointed 05/12/2019

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 31st October 2020. 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. They are also

The Chair 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 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'.

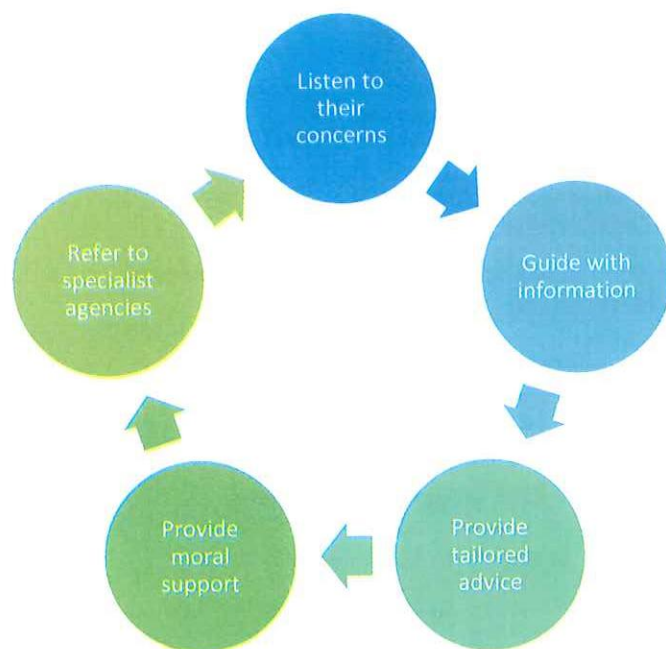
Achievements and Performance

The Peter Tatchell Foundation (PTF) works for universal human rights, including, very importantly, LGBT+ human rights. The aims and objectives of the PTF are to increase awareness, understanding, protection and implementation of human rights, in the UK and worldwide. This involves research, education, advice, case work, publicity, lobbying and advocacy for the enforcement and furtherance of human rights law.

The coronavirus pandemic has affected our service provision in 2020. We closed our offices and placed a member of staff on furlough. Many of the events we would normally have attended were either cancelled or postponed.

The number of cases that we have worked on in this year has reduced, however we now expect that as restrictions are gradually lifted, the case work will increase again to prior year levels.

Through our case work, we are making a tangible, positive difference to the lives of people who have suffered discrimination, hate crime, miscarriages of justice, mental health issues 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.



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.

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 2020

 Peter Tatchell Foundation
Speaking out for Human Rights

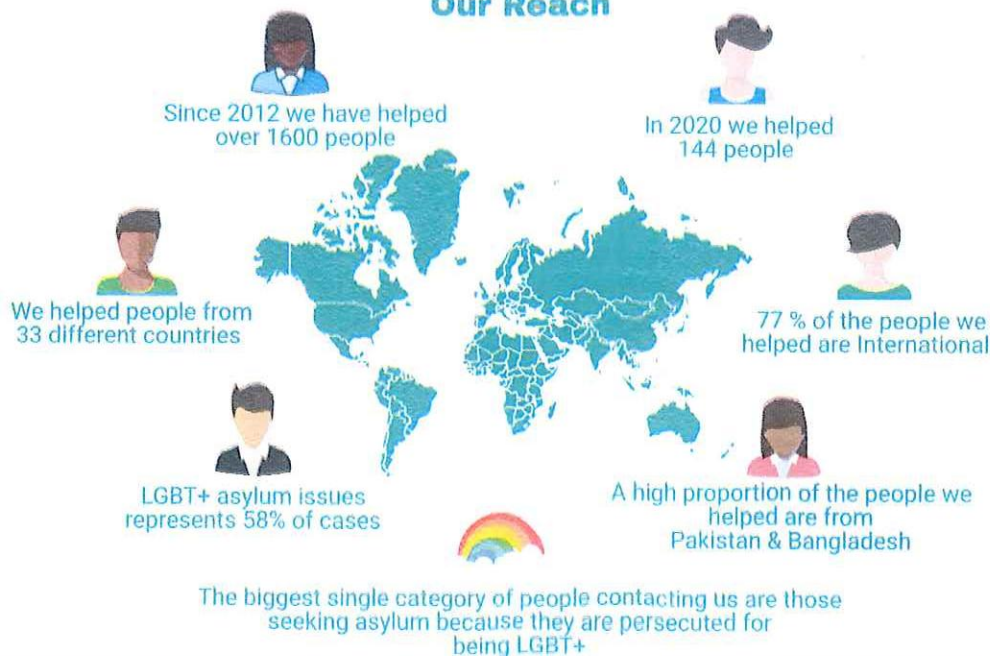


The year 2020 was marked with Covid-19. This impacted our operations. Yet, we remained a lifeline and a source of support for the voiceless.



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



The Commonwealth

We helped 104 people from the Commonwealth



34 out of 54 Commonwealth countries still criminalise homosexuality

Casework over the years



The people we helped

In addition to LGBT + asylum cases. We assisted people facing a number of human rights issues such as discrimination, hate crime, harassment, police malpractice and historic gay sex convictions



The Foundation has been campaigning for compensation for those that have been discharged from the UK military for being LGBT+

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 54 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, particularly for LGBT people.

Case work in brief:

In 2020, despite the coronavirus pandemic, we have reached out to 144 individuals who requested assistance. Many of these individuals required extensive correspondence and support. This is illustrated in Fig 2. Case work over the years.

Since 2012, we have assisted over **1,600** people.

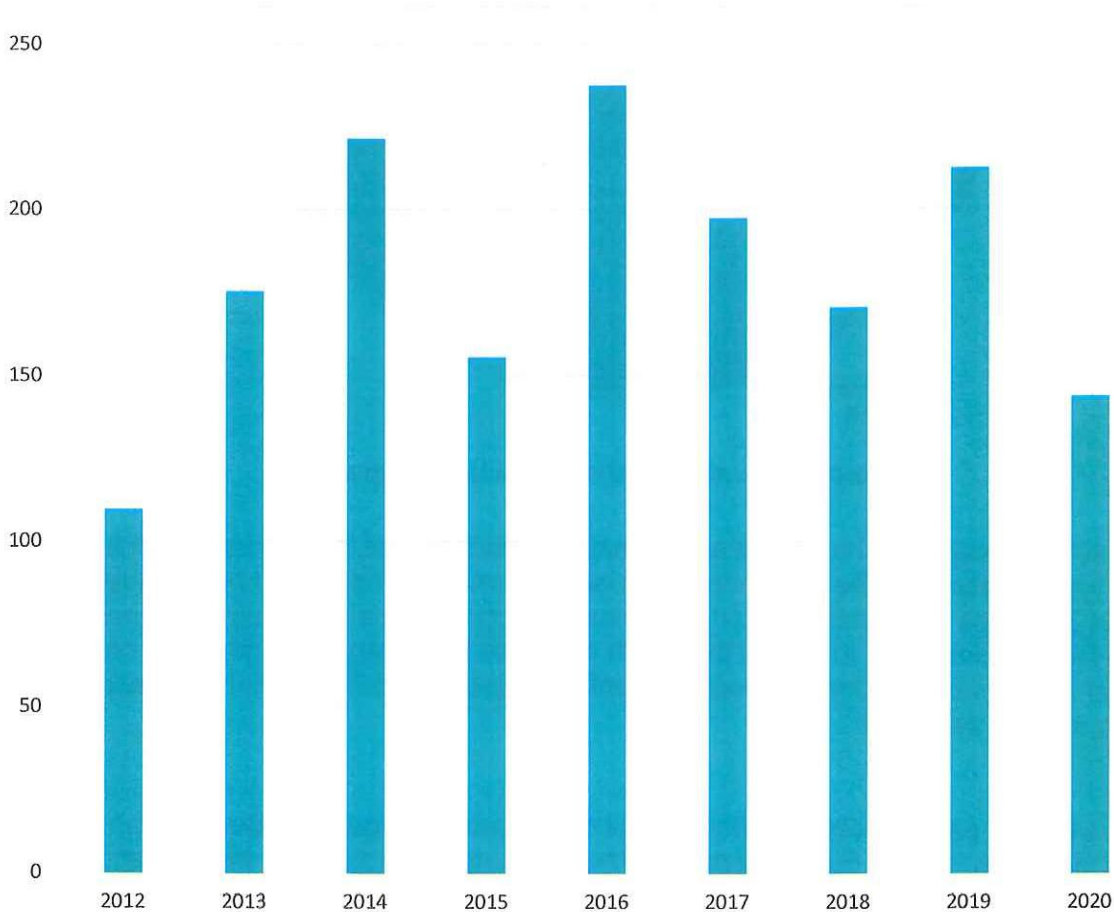


Fig 2. Case Work Over the Years

Global reach:

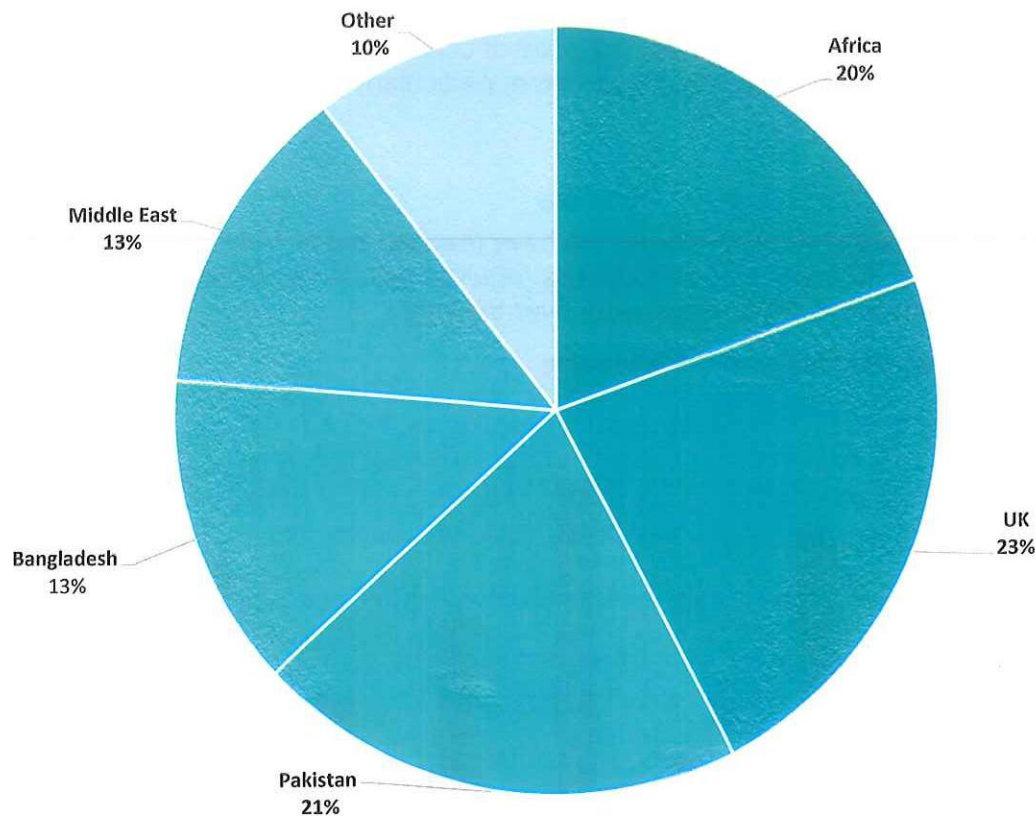


Fig 3. Case Work: Requests for Help by Country of Origin & region

Nearly 80% of people we help have an international background. Over three quarters of the people we help are from the Commonwealth, which remains a bastion of homophobia with 34 out of 54 countries still criminalising homosexuality. Eight have a maximum sentence of impose life imprisonment. In Brunei the death sentence has been suspended but not repealed. In parts of two Commonwealth countries, Nigeria and Pakistan, homosexuality can result in a death sentence.

We have helped people from 33 different countries, namely: Argentina, Bangladesh, Bosnia, Brazil, Cameroon, China, Egypt, Gambia, Guyana, Hungary, India, Iran, Iraq, Ireland, Kenya, Malta, Mauritius, Morocco, Nigeria, Pakistan, Poland, Russia, Saudi-Arabia, Somalia, Spain, Syria, Tanzania, Tunisia, Turkey, Uganda, UK, USA and Zimbabwe.

The range of issues:

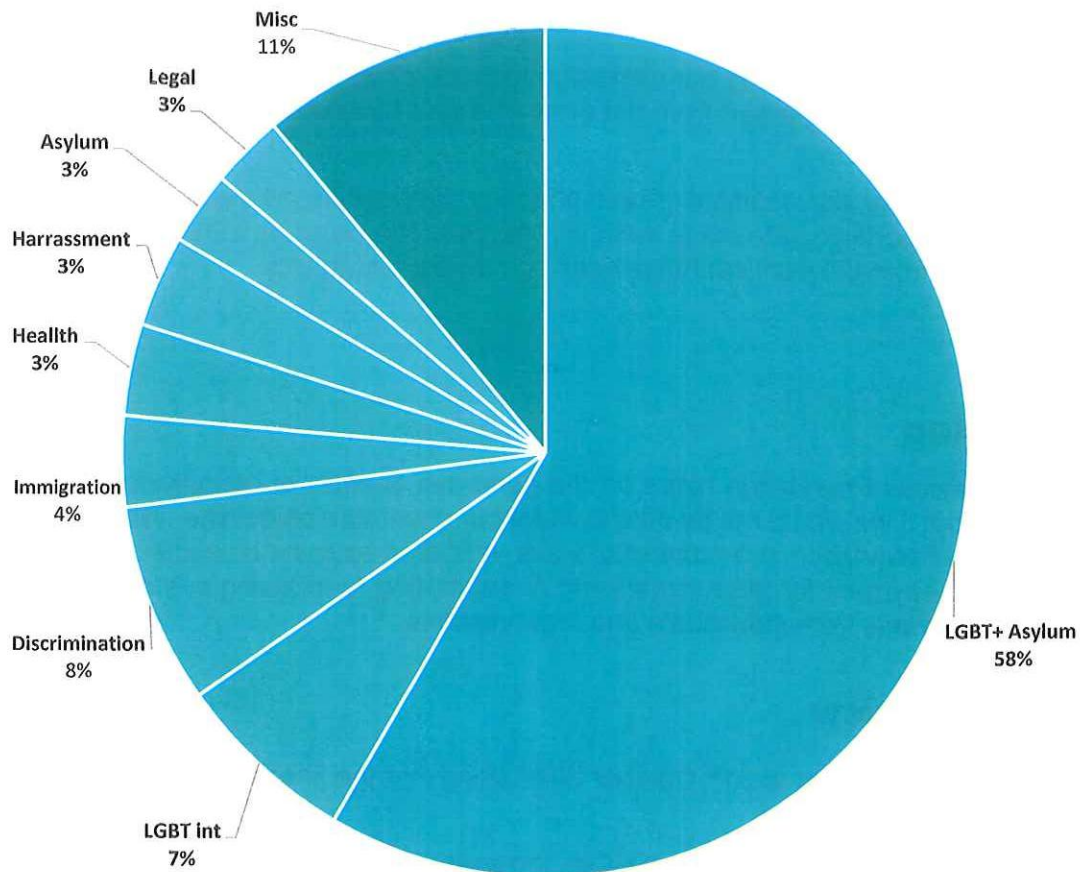


Fig 4. Case Work: the Range of Issues

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.

Furthermore, 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.

2020 has also been marked by our campaign to push for compensation for servicemen who were dishonourably discharged from the army and who had their medals taken.

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 2020 show that the financial position of the charity is good.

The income in 2020 (£261,683) showed an increase of £23,934 from 2019 mainly due to two legacies being received in the period. The expenditure has decreased by 14% from £185,935 in 2019 to £163,029 in 2020. This is mainly due to the coronavirus pandemic which has resulted in a reduction in services provided over the year.

This has moved the Peter Tatchell Foundation from the net incoming resources showing a gain of £46,817 in 2019 to a gain of £98,654 in 2020, with reserves now totalling £344,982.

In considering the level of reserves, the trustees have given specific consideration to the impact of Covid-19 and there are no concerns regarding the ability of the Peter Tatchell Foundation to continue as a going concern for the foreseeable future.

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

For the year 2021-2022, the trustees of the Peter Tatchell Foundation have authorised the following areas of work:

- Casework to assist victims of human rights violations, including asylum seekers and victims of discrimination, hate crime and miscarriages of justice.
- Human rights, equality and diversity talks in schools, universities, businesses, voluntary organisations and government departments.
- Advice and support to LGBT+ and other human rights groups in the UK and overseas.
- Coordination of the Reclaim Pride march for LGBT+ liberation in London on 24 July.
- 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 50th anniversary of the first LGBT+ march in the UK and of the Gay Liberation Front Manifesto.
- 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.
- Education on human rights abuses in Qatar in the run up to the 2022 Football World Cup in that country
- Awareness programs 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

26th July

2021

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 2020, 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 the Chartered Institute of Management Accountants.

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 26/7/2021

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 2020
(Including Income and expenditure account)

	Notes	Unrestricted funds £	Restricted Funds £	Total 31/10/2020 £	Total 31/10/2019 £
Income:					
Donations and legacies	3	233,672	0	233,672	232,535
Government Grants	3	12,840	0	12,840	0
Interest and investment income	4	491	0	491	214
Event Income	3	14,680	0	14,680	0
Total incoming resources in the year		261,683	0	261,683	232,749
Expenditure on:					
Raising funds	5	45,055	0	45,055	30,083
Charitable Activities	6	117,974	0	117,974	155,852
Total expenditure in the year		163,029	0	163,029	185,935
Net income/(expenditure) before tax for the year		98,654	0	98,654	46,814
Tax payable		0	0	0	0
Net income/(expenditure) before investment gains/(losses)		98,654	0	98,654	46,814
Net gains/(losses) on investments		0	0	0	0
Net Income/(expenditure)		98,654	0	98,654	46,814
Transfers between funds		0	0	0	0
Other recognised gains/(losses)		0	0	0	0
Net Movement In funds		98,654	0	98,654	46,814
Total funds brought forward		246,328	0	246,328	199,514
Total funds carried forward		344,982	0	344,982	246,328

Peter Tatchell Foundation

Balance Sheet
as at 31st October 2020

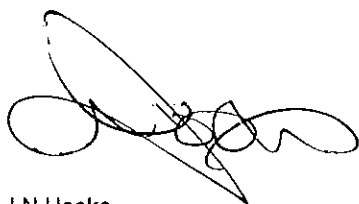
	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	11	561	1,530
Total fixed assets		561	1,530
Current assets			
Debtors	12	21,434	39,477
Cash at bank and in hand		327,669	215,233
Total current assets		349,103	254,710
Liabilities			
Creditors: amounts falling due within one year	13	(4,682)	(9,912)
Net current assets/(liabilities)		344,421	244,798
Total assets less current liabilities		<u>344,982</u>	<u>246,328</u>
Total net assets		344,982	246,328
Funds of the Charity			
Unrestricted income funds		344,982	246,328
Restricted income funds		0	0
Total Funds		<u>344,982</u>	<u>246,328</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: 26th July 2021

Peter Tatchell Foundation

Cash Flow for the Year Ended 31st October 2020

	Note	2020 £	2019 £
Cash flows from operating activities			
Net Cash (used in)/provided by operating activities	14	<u>112,045</u>	<u>15,112</u>
Cashflows from investing activities:			
Interest		491	214
Purchase of furniture and equipment		<u>(100)</u>	<u>(1,442)</u>
Net cash provided by/(used in) investing activities		391	(1,228)
Change in cash and cash equivalents in the reporting period		<u>112,436</u>	<u>13,884</u>
Cash and cash equivalents at the beginning of the reporting period		215,233	201,349
Cash and cash equivalents at the end of the reporting period	15	<u>327,669</u>	<u>215,233</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 16 of the Companies Act 2006 and FRS105.

As the company registered as a charity with the Charities Commission on 28/4/2018 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 £3,634 (2019: £3,237). Outstanding contributions as at the balance sheet date were £296 (2019: £313).

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

	2020	2019
	£	£
Donations and Legacies		
Donations	94,775	199,636
Gift Aid	14,821	30,399
Legacies	124,078	0
Government Grant - HMRC JRS	12,840	0
Other Grants	0	2,500
Total	246,512	232,535

Event Income

In February 2020 The Peter Tatchell Foundation held their Equality Ball. The ticket sales generated by this event totalled £14,880.

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	2020	2020	2020	2019
	£	£	£	£
	Unrestricted	Restricted	Total	Total
Advertising/Publicity/Social Media/Events Costs	17,831	0	17,831	17,088
Direct Staff Costs 8	4,100	0	4,100	7,834
Governance costs 7	11,987	0	11,987	2,113
Support costs 7	11,337	0	11,337	3,248
Total	45,055	0	45,055	30,083

6. Analysis of expenditure on charitable activities

Notes	2020	2020	2020	2019
	£	£	£	£
	Unrestricted	Restricted	Total	Total
Direct staff costs (incl travel) 8	90,835	0	90,835	99,336
Premises costs	14,837	0	14,837	14,747
General office costs	8,672	0	8,672	12,705
Governance costs 7	516	0	516	11,457
Support costs 7	3,114	0	3,114	17,607
Total	117,974	0	117,974	155,862

7. Analysis of governance and support

	2020 General Support £	2020 Governance £	2020 Total £	Basis of apportionment	2019 General Support £	2019 Governance £	2019 Total £
Salaries, other staff costs incl travel	315	11,234	11,549	Pro rata to staff FTE	1,556	10,571	12,127
Meeting Expenses including AGM		519	519	Pro rata to staff FTE		2,249	2,249
Premises costs	3,036	0	3,036	Pro rata to staff FTE	2,721	0	2,721
General office costs	1,774	0	1,774	Pro rata to staff FTE	2,344	0	2,344
Accountancy	9,076	0	9,076	Pro rata to staff FTE	8,234	0	8,234
Independent Examination	0	750	750	Pro rata to staff FTE	0	750	750
Legal and other professional fees	250	0	250	Pro rata to staff FTE	6,000	0	6,000
Total	14,461	12,503	26,964		20,855	13,570	34,425

8. Analysis of staff costs

	2020 £	2019 £
Salaries and Wages	80,712	105,611
Social Security costs	4,732	8,044
Employer contributions to defined contribution pension scheme	3,635	3,237
	89,079	116,892

No employees had emoluments in excess of £80,000 (2018/19: 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 £ 202 in the year (2019: £303)

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 2 (2018/19: 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 2019	7,112	1,395	9,207
Additions	0	100	100
Disposals	0	0	0
At 31 October 2020	7,112	1,495	9,307
Depreciation:			
At 01 November 2019	6,561	1,116	7,677
Charge for the year	770	299	1,069
Disposals	0	0	0
At 31 October 2020	7,331	1,415	8,746
Net Book Value:			
At 31 October 2020	481	80	561
At 31 October 2019	1,251	279	1,530

12. Debtors	2020	2019
	£	£
Debtor - Gift Aid Claim received after year end	12,880	30,399
Debtor - Donations received after year end	4,582	0
Debtor - HMRC JRS Grant received after year end	656	0
Prepayments	3,516	9,078
	<u>21,434</u>	<u>39,477</u>
 13. Creditors: Amounts falling due within one year	 2020	 2019
	£	£
Trade Creditors	1,513	5,551
Accruals	2,163	2,015
Other Creditors	1,006	2,346
	<u>4,682</u>	<u>9,912</u>
 14. Reconciliation of cash flows from operating activities	 2020	 2019
	£	£
Net (expenditure)/income for the reporting period (as per the statement of financial activities)	98,854	46,814
Depreciation charges	1,069	1,548
Loss on disposal of asset	0	0
Investment income	(491)	(214)
Decrease/(Increase) in Debtors	18,043	(36,471)
(Decrease)/Increase in Creditors	(5,230)	3,435
Net Cash (used in)/provided by Operating Activities	<u>112,045</u>	<u>15,112</u>
 15. Analysis of cash and cash equivalents	 2020	 2019
	£	£
Cash in hand	84	84
Cash at bank (no notice deposits)	327,585	215,149
Total Cash and cash equivalents	<u>327,669</u>	<u>215,233</u>

