

**Peter Tatchell Foundation**

**Trustees' Report and Financial Statements**

**For the Year Ended 31<sup>st</sup> October 2024**

**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 (Treasurer)  
D Lane-Winter  
J Watts  
G Casley  
R Jackson (Chair)  
L Riley (resigned 18-04-24)

**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 2024. 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**

2024 was a busy and fulfilling year for the Peter Tatchell Foundation.

Our campaign urging the UK's 45 police forces to apologise for past witch hunts of LGBT+ people has been a huge success. So far 21 forces have issued formal apologies, with also many adopting proactive LGBT+ policies – tangible progress we are incredibly proud of.

Over 50 supporters marched with us at London Pride 2024 demanding the new UK government take action on its promises for LGBT+ rights. Our campaigns to ban conversion therapy and secure compensation for unfairly dismissed LGBT+ military veterans have also seen major strides, with anti-conversion legislation promised and improved compensation secured.

Beyond LGBT+ rights our global advocacy has been equally vital.

We campaigned for a ceasefire in Gaza and return of the hostages, pushed for a review into a potential wrongful conviction of Jeremy Bamber (jailed so far for 39 years for a murder that evidence suggests he did not commit), addressed a meeting at the UN in Geneva to condemn Pakistan's oppression of Balochistan and condemned Saudi Arabia's selection as host of the 2034 football world cup, highlighting the nation's human rights abuses against women, LGBT+ people and migrant workers.

The Peter Tatchell Foundation (PTF) is immensely proud of the progress we have made in helping refugees fleeing persecution rebuild their lives in safety.

Through our case work we have secured asylum in the UK for hundreds of individuals escaping repressive and homophobic regimes, giving them security and hope after years of suffering and trauma.

In 2024 we received a growing number of calls for help from Afghanistan as human rights abuses intensified under the Taliban. Collaborating closely with Nemat Sadat and the Afghan LGBT+ organisation Roshaniya, we have supported many individuals seeking safety in new countries.

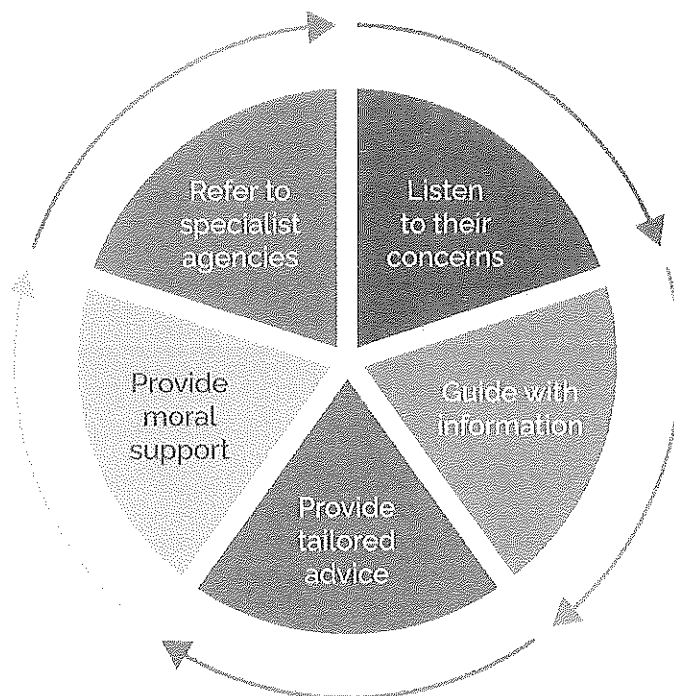
We have also successfully aided LGBT+ refugees from Bangladesh, Russia, Iran, Uganda and Pakistan ensuring they escape the threats they faced.

Beyond asylum work we have provided vital advice, emotional support and practical aid to victims of discrimination, hate crime and police malpractice.

Despite our limited size and funding, our Charity, The Peter Tatchell Foundation still manages to make a positive difference in many people's lives every year.

Since 2012 we have helped over 2,600 people through our casework. 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 casework service is provided free of charge and funded by our donors, to whom we are very grateful.

Fig 1. How We Help

## 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 2024 show that the Charity is in a good financial position.

The donations of the Charity have increased from £147,675 in 2023 to £235,412 in 2024. This gain is mainly due to an increase in fundraising activities by additional staff time and gift aid receipts.

The expenditure has increased from £255,863 in 2023 to £295,548 in 2024. This is due to the addition of a member of staff and an increase in the hours worked by another. Plus, there is a general overall increase in costs.

The ongoing project of archiving documents in conjunction with the Bodleian Library has also been paid for in this period.

This has resulted in the net incoming resources showing a loss of £56,550 in 2024 in comparison to the loss of £104,774 in 2023. Reserves now total £304,880.

In considering the level of reserves, 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 is 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 2024-2025, the trustees of the Peter Tatchell Foundation have authorised the following areas of work:

1. Casework advice and support for 200+ refugees and victims of discrimination and hate crime.
2. Human rights talks in schools, universities, businesses and other NGOs.
3. Campaign for queer visibility in comic books, to reach a new demographic.
4. Lobby pop stars to not perform in Hungary in protest at Budapest Pride ban.
5. Seek to prevent the opening of homophobic-funding Chick fil A restaurants in the UK.
6. Ensure the government delivers on its promise to compensate sacked LGBT+ military veterans.
7. Collaborate with Afghan LGBT+ group Roshaniya to aid LGBTs fleeing Afghanistan.
8. Tell the story of gay, atheist, Hazara Afghan refugee Hassan Faqirzad.
9. Promote the Peter Tatchell Foundation's work at Pride events from May to September.
10. Lobby and protest anti LGBT+ policies in Commonwealth countries on Commonwealth Day.
11. Work with All Out and Ukraine Solidarity Campaign to expose Russian war crimes and state homophobia.
12. Press the CCRC over its failure to remedy miscarriages of justice, such as the case of Jeremy Bamber.
13. Solidarity with Palestinian LGBT's.

14. Expose human rights abuses and executions by Hamas, Israeli war crimes in Gaza and settler violence against Palestinians on the West Bank.
15. Press for the release of Marwan Barghout: Jailed by Israel, he is the best hope for a democratic, secular, non-corrupt Palestine and an Israel-Palestine peace settlement.
16. #StopDithering – continue the campaign to secure a ban on abusive LGB and T conversion therapy.
17. #ApologiseNow – so far, we have secured apologies from 21 police forces, together with improved LGBT+ policing policies. This leaves 24 forces that we will continue to pursue, directly and via elected Mayors and Police and Crime Commissioners.
18. IOC campaign: Lobby to ensure that the 2036 Olympics are not hosted by a sexist, homophobic or tyrannical regime.
19. Campaign for Government compensation for LGBT's arrested & jailed under past homophobic laws.
20. Support and amplify democracy and human rights campaigns in Russia, Ukraine, Syria, Congo, West Papua, Iran, Uganda, Balochistan and Saudi Arabia.
21. Support and amplify LGBT+ equality campaigns in Uganda, Ghana, Ukraine, Russia and across the Commonwealth

## **Trustees' Responsibilities Statement**

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 23 July 2025**

**and signed on its behalf by**

*Jeremy Hooke*

Jeremy Hooke (Aug 5, 2025 16:08:50 GMT+1)

**J N Hooke – Director/Trustee and Treasurer**

## **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 2024, which are set out on pages 31 to 38.

### **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**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Institute of Management Accountants (CIMA), which is one of the listed bodies.

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 23/07/2025

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 2024**  
(including income and expenditure account)

	Notes	Unrestricted funds £	Restricted Funds £	Total 31/10/2024 £	Total 31/10/2023 £
<b>Income:</b>					
Donations and legacies	3	235,412	0	235,412	147,675
Government Grants	3	0	0	0	0
Interest and investment income	4	3,586	0	3,586	3,414
<b>Total incoming resources in the year</b>		<b>238,998</b>	<b>0</b>	<b>238,998</b>	<b>151,089</b>
<b>Expenditure on:</b>					
Raising funds	5	49,407	0	49,407	27,978
Charitable Activities	6	246,141	0	246,141	227,885
<b>Total expenditure in the year</b>		<b>295,548</b>	<b>0</b>	<b>295,548</b>	<b>255,863</b>
<b>Net income/(expenditure) before tax for the year</b>		<b>(56,550)</b>	<b>0</b>	<b>(56,550)</b>	<b>(104,774)</b>
Tax payable		0	0	0	0
<b>Net income/(expenditure) before investment gains/(losses)</b>		<b>(56,550)</b>	<b>0</b>	<b>(56,550)</b>	<b>(104,774)</b>
Net gains/(losses) on investments		0	0	0	0
<b>Net Income/(expenditure)</b>		<b>(56,550)</b>	<b>0</b>	<b>(56,550)</b>	<b>(104,774)</b>
Transfers between funds		0	0	0	0
Other recognised gains/(losses)		0	0	0	0
<b>Net Movement in funds</b>		<b>(56,550)</b>	<b>0</b>	<b>(56,550)</b>	<b>(104,774)</b>
Total funds brought forward		361,430	0	361,430	466,204
<b>Total funds carried forward</b>		<b>304,880</b>	<b>0</b>	<b>304,880</b>	<b>361,430</b>

Peter Tatchell Foundation

Balance Sheet  
as at 31st October 2024

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	11	978	1,892
<b>Total fixed assets</b>		<b>978</b>	<b>1,892</b>
<b>Current assets</b>			
Debtors	12	28,511	13,397
Cash at bank and in hand	15	285,628	356,662
<b>Total current assets</b>		<b>314,139</b>	<b>370,059</b>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	13	(10,237)	(10,521)
<b>Net current assets/(liabilities)</b>		<b>303,902</b>	<b>359,538</b>
<b>Total assets less current liabilities</b>		<b><u>304,880</u></b>	<b><u>361,430</u></b>
<b>Total net assets</b>		<b>304,880</b>	<b>361,430</b>
<b>Funds of the Charity</b>			
Unrestricted income funds		304,880	361,430
Restricted income funds		0	0
<b>Total Funds</b>		<b><u>304,880</u></b>	<b><u>361,430</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.

*Jeremy Hooke*

Jeremy Hooke (Aug 5, 2025 16:08:50 GMT+1)

Mr J N Hooke  
Director/Trustee - Treasurer

Date: 23/07/2025

Peter Tatchell Foundation

Cash Flow for the Year Ended 31st October 2024

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	Note	2024 £	2023 £
Cash flows from operating activities			
<b>Net Cash (used in)/provided by operating activities</b>	<b>14</b>	<u><b>(73,508)</b></u>	<u><b>(101,528)</b></u>
Cashflows from investing activities:			
Interest		3586	3414
Purchase of furniture and equipment		<u>(1,112)</u>	<u>(280)</u>
<b>Net cash provided by/(used in) investing activities</b>		<b>2,474</b>	<b>3,134</b>
<b>Change in cash and cash equivalents in the reporting period</b>		<u><b>(71,034)</b></u>	<u><b>(98,394)</b></u>
Cash and cash equivalents at the beginning of the reporting period		356,662	455,056
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>15</b>	<u><b>285,628</b></u>	<u><b>356,662</b></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 £7,643 (2023: £7,782). Outstanding contributions as at the balance sheet date were £500.80 (2023: £500.80).

**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**

	2024	2023
	£	£
Donations and Legacies		
Donations	206,436	135,143
Gift Aid	28,976	12,532
Legacies	0	0
<b>Total</b>	<b>235,412</b>	<b>147,675</b>

**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	2024	2024	2024	2023
		£	£	£	£
		Unrestricted	Restricted	Total	Total
Advertising/Publicity/Social Media Costs		493	0	493	532
Direct Staff Costs	8	32,478	0	32,478	18,355
Governance costs	7	5,759	0	5,759	4,669
Support costs	7	10,677	0	10,677	4,422
<b>Total</b>		<b>49,407</b>	<b>0</b>	<b>49,407</b>	<b>27,978</b>

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

	Notes	2024	2024	2024	2023
		£	£	£	£
		Unrestricted	Restricted	Total	Total
Advertising/Publicity/Social Media/Events Costs		0	0	0	8,805
Direct staff costs (incl travel)	8	153,495	0	153,495	141,692
Premises costs		0	0	0	0
General office costs *		45,488	0	45,488	42,027
Governance costs	7	16,524	0	16,524	18,160
Support costs	7	30,634	0	30,634	17,201
<b>Total</b>		<b>246,141</b>	<b>0</b>	<b>246,141</b>	<b>227,885</b>

\* Note: During the course of the year payments have been made to archivists and the Bodleian Library for the archiving of documents for Peter Tatchell and the Peter Tatchell Foundation. The Trustees are of the opinion that this has been carried out in the furtherance of the objects of The Charity and it is an ongoing project.

## 7. Analysis of governance and support

	2024 General Support £	2024 Governance £	2024 Total £	Basis of apportionment	2023 General Support £	2023 Governance £	2023 Total £
Salaries, other staff costs incl travel	1,684	21,383	23,067	Pro rata to staff FTE	7,815	18,598	26,412
Meeting Expenses including AGM	0	0	0	Pro rata to staff FTE	0	828	828
Premises costs	912	0	912	Pro rata to staff FTE	1,164	0	1,164
General office costs	27,903	0	27,903	Pro rata to staff FTE	2,645	2,604	5,250
Accountancy	10,812	0	10,812	Pro rata to staff FTE	10,000	0	10,000
Independent Examination	0	900	900	Pro rata to staff FTE	0	800	800
Legal and other professional fees	0	0	0	Pro rata to staff FTE	0	0	0
<b>Total</b>	<b>41,311</b>	<b>22,283</b>	<b>63,594</b>		<b>21,623</b>	<b>22,830</b>	<b>44,453</b>

## 8. Analysis of staff costs

	2024 £	2023 £
Salaries and Wages	184,360	157,871
Social Security costs	14,992	12,466
Employer contributions to defined contribution pension scheme	7,643	7,782
	<b>206,995</b>	<b>178,119</b>

One employee had emoluments in excess of £60,000 (2022/23: one)

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.

One trustee was reimbursed travelling/subsistence expenses totalling £360 in the year (2023: £525)

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 4 (2022/23: 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 2023	7,583	548	8,131
Additions	1,112	0	1,112
Disposals	2,635	0	2,635
At 31 October 2024	<b>6,060</b>	<b>548</b>	<b>6,608</b>
<b>Depreciation:</b>			
At 01 November 2023	6,037	202	6,239
Charge for the year	1,853	110	1,963
Disposals	2,572	0	2,572
At 31 October 2024	<b>5,318</b>	<b>312</b>	<b>5,630</b>
<b>Net Book Value:</b>			
At 31 October 2024	<b>742</b>	<b>236</b>	<b>978</b>
At 31 October 2023	<b>1,546</b>	<b>346</b>	<b>1,892</b>

<b>12. Debtors</b>	<b>2024</b>	<b>2023</b>
	£	£
Debtor - Gift Aid Claim received after year end	17,993	3,420
Debtor - Donations received after year end	9,944	9,024
Prepayments	574	953
	<u>28,511</u>	<u>13,397</u>
 <b>13. Creditors: Amounts falling due within one year</b>	 <b>2024</b>	 <b>2023</b>
	£	£
Trade Creditors	688	914
Accruals	4,159	3,914
Other Creditors	5,390	5,693
	<u>10,237</u>	<u>10,521</u>
 <b>14. Reconciliation of cash flows from operating activities</b>	 <b>2024</b>	 <b>2023</b>
	£	£
Net (expenditure)/income for the reporting period (as per the statement of financial activities)	(56,550)	(16,865)
Depreciation charges	1,963	1,676
Loss on disposal of asset	63	161
Investment income	(3,586)	(3,414)
Decrease/(Increase) in Debtors	(15,114)	0
(Decrease)/Increase in Creditors	(284)	0
<b>Net Cash (used in)/provided by Operating Activities</b>	<u><b>(73,508)</b></u>	<u><b>(18,442)</b></u>
 <b>15. Analysis of cash and cash equivalents</b>	 <b>2024</b>	 <b>2023</b>
	£	£
Cash in hand	0	0
Cash at bank (no notice deposits)	285,628	356,662
<b>Total Cash and cash equivalents</b>	<u><b>285,628</b></u>	<u><b>356,662</b></u>