

REGISTERED CHARITY NUMBER: 1158228

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2016
FOR
UK LESBIAN AND GAY IMMIGRATION GROUP**

F W Berringer & Co
Chartered Accountants
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

UK LESBIAN AND GAY IMMIGRATION GROUP

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for the year ended 31 December 2016**

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UK LESBIAN AND GAY IMMIGRATION GROUP

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2016**

TRUSTEES

David Chirico
Bojana Asanovic (chair)
Steven Onasanya
Kim Manning-Cooper
Jackie Peirce
Sami Belaid
Dr Eddie Bruce-Jones
Allan Briddock

REGISTERED OFFICE

32 - 36 Loman Street
London
SE1 0EH

REGISTERED CHARITY NUMBER

1158228

INDEPENDENT EXAMINER

F W Berringer & Co
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Bromley
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BR1 3RA

UK LESBIAN AND GAY IMMIGRATION GROUP

REPORT OF THE TRUSTEES for the year ended 31 December 2016

The trustees present their report with the financial statements of the charity for the year ended 31 December 2016. The trustees have adopted the provisions of Accounting and reporting by Charities: Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are to promote for the public benefit

- human rights with particular reference to the right to asylum, to freedom of movement and residence and the right not to be subject to torture or cruel, inhuman or degrading treatment, and respect for family and private life; and
- equality and diversity in the United Kingdom and internationally and in particular the elimination of discrimination on the grounds of sexual or gender identity, in particular dignity, respect and safety for lesbian, gay, bisexual, trans and intersex (LGBTI) people who have immigration issues related to their sexual or gender identity.

We aim to achieve that by:

- (1) the provision of specialist legal advice and assistance in the field of immigration and asylum law to people who are unable to obtain such legal advice, assistance and representation as a result of their lack of resources;
- (2) the relief of need amongst LGBTI asylum seekers and refugees by the provision of non-legal support;
- (3) conducting or commissioning research in immigration law and policy and publishing the same to the public;
- (4) raising awareness of any aspects of discrimination in society relating to immigration issues for LGBTI people by publications, lectures, media, public advocacy and other means of communication;
- (5) conducting or commissioning research on human rights, equality and diversity relating to immigration issues for LGBTI people and publishing the results of the same to the public;
- (6) advancing education in human rights, equality and diversity relating to immigration issues for LGBTI people whether by teaching or producing materials;
- (7) cultivating a sentiment in favour of human rights, equality and diversity relating to immigration issues for LGBTI people by the use of publications, codes of practice, the media and public advocacy;
- (8) advocating for the rights of LGBTI people outside the UK;
- (9) advancing law and policy relating to human rights and equality in LGBTI asylum and immigration, nationally and internationally including commenting on proposed legislation.

UK LESBIAN AND GAY IMMIGRATION GROUP

REPORT OF THE TRUSTEES for the year ended 31 December 2016

OBJECTIVES AND ACTIVITIES

Significant activities

UKLGIG continued to provide specialist legal advice to LGBTI asylum seekers at monthly meetings provided by volunteer lawyers. There were almost 1100 attendances at those meetings in 2016 (an average of more than 90 per meeting), with some asylum seekers attending more than once particularly as they progressed through the asylum system. UKLGIG referred 111 asylum seeking clients to specialist legal aid or pro bono legal representation for those who could not afford to pay for private representation. The available capacity for specialist legal aid funded representation has continued to be much less than the demand for it, largely due to the low and uncertain remuneration provided in legal aid. Information was also provided via UKLGIG website and online forum.

UKLGIG continued to provide support other than legal advice, through its men's and women's groups, 1 to 1 support sessions, and, for the first time this year, a support group for asylum seekers and other migrants identifying as transgender, gender non-binary, intersex or queer. We provided support to LGBTI asylum seekers in detention by telephone and by visiting detainees in Colnbrook, Harmondsworth and Yarlswood IRCs. We have worked with staff and management at the detention centres to ensure the confidentiality of our visits. UKLGIG also provided social events for isolated LGBTI asylum seekers and refugees.

UKLGIG with Birmingham LBGT provided monthly support and information sessions in Birmingham to LGBTI asylum seekers.

UKLGIG continued to provide specialist legal advice on partnership applications for same sex couples at monthly meetings by specialist volunteer lawyers, which were attended by 131 people.

UKLGIG has continued to engage in a constructive dialogue with the Home Office (through the Strategic Engagement Group and other subcommittees and through ad hoc meetings and exchanges) to improve their standards of decision making and improve the experience LGBTI people have of the asylum process.

UKLGIG has produced research with Stonewall on the terrible experiences of LGBT asylum seekers in immigration detention in the UK. The research was provided to the Home Office and published on websites and referenced in the media.

UKLGIG has delivered training in the UK and around the world on different aspects of LGBTI asylum and support for LGBTI asylum seekers in other host countries. UKLGIG has worked closely on a number of occasions with colleagues at ILGA-Europe and at Transgender Europe (TGEU) to provide training and expertise to those working with LGBTI asylum seekers and refugees.

UKLGIG has provided briefings to Government and parliamentarians and others on key human rights and equality issues facing LGBTI asylum seekers calling on its own expertise and the experiences of our clients.

UKLGIG has worked closely with many civil society groups in the UK and around the world to coordinate actions and share expertise.

Public benefit

The trustees consider that the objectives and aims stated above of the charity provide public benefit within the meaning and terms of the Charities Act 2011.

UK LESBIAN AND GAY IMMIGRATION GROUP

REPORT OF THE TRUSTEES for the year ended 31 December 2016

OBJECTIVES AND ACTIVITIES

Volunteers

UKLGIG had the voluntary services of 30 lawyers during the year providing specialist advice and information at meetings on asylum and partnership.

Other volunteers assisted at asylum and partnership meetings including volunteer interpreters and volunteers administer our website and online forum.

UKLGIG established a pro bono legal representation project with Linklaters LLP for them to provide free representation to LGBTI asylum seekers for whom we have not been able to secure legal aid representation.

Two interns have provided assistance to Support Workers delivering support and legal referral services to clients.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

These are set out in detail above and are all related to UKLGIG's objectives and aims.

Fundraising activities

UKLGIG has secured funding from a mixture of sources. We sought grant funds from a variety of funders for particular projects and core costs during the year.

UKLGIG has carried out fundraising activities including a Santa run.

UKLGIG receives subscriptions from individual supporters and from affiliated solicitor firms. It continues to promote both sources of funding but does not accept membership applications from asylum seekers, so as to avoid membership being perceived as a route to access services or as evidence confirming sexual or gender identity.

UKLGIG also receives donations some of which have been actively solicited by the Group (in mailings or social media) and some of which are unsolicited. In the year donations were received from members, sympathetic organisations and individuals and from those accessing our website or partnership advice service. Details of larger donations are included under Principal Funding Sources below.

In the year UKLGIG had 2 contracts to provide services- to carry out a research project on asylum decision making for Unbound Philanthropy and to provide monthly outreach support and information services at Birmingham LGBT.

UKLGIG does not use any professional fundraising services.

UK LESBIAN AND GAY IMMIGRATION GROUP

**REPORT OF THE TRUSTEES
for the year ended 31 December 2016**

FINANCIAL REVIEW

The financial position of the charity can be found on the main financial statements and related notes in these accounts. As this is the first set of accounts for the new CIO, there are no prior year figures. However, balances from the old entity UK Lesbian & Gay Immigration Group (Charity number 1101400) were transferred at the start of the 2016 financial year. The amount transferred from the old entity to the new CIO was £48,122 as detailed below:

Transferred balances from Charity 1101400	1st Jan 2016
Donor	
Barrow Cadbury Trust	4,834
Tudor Trust	781
Trust for London	616
Sigrid Rausing Trust	238
Restricted Funds	6,469
Unrestricted Funds	41,653
Total	48,122

The accounts of the older entity were based on the receipts and payments method so adjustments were made to the reported closing balances of the 2015 accounts (£73,997) as the new set of accounts are now based on the accruals method. Therefore, the balance transferred was less than the closing balance of the older entities' accounts

Calculation of Balance Transferred	£
<i>UK Lesbian and Gay Immigration Group (11014010)</i>	
<i>Total Funds as per at 31/12/2015 accounts</i>	73,997
<u>Adjustments</u>	
Advance Grant Tudor Trust	(25,000)
Accrual Adjustment	(875)
<i>Balance transferred as per CIO accounts</i>	48,122

UK LESBIAN AND GAY IMMIGRATION GROUP

REPORT OF THE TRUSTEES for the year ended 31 December 2016

FINANCIAL REVIEW

Principal funding sources

Our largest source of income is from grant funders and we acknowledge and thank the generosity and support and advice we receive from our major funders and donors in 2016 including:

The Sigrid Rausing Trust, Barrow Cadbury Trust (who awarded a further 2 year grant at the end of 2016), Tudor Trust, Trust for London, Unbound Philanthropy (who have commissioned research to be published in 2017), The Law Society, Matrix Chambers, Oak Foundation, Mayer Brown International LLP, and NHS England (for client support work at Yarl's Wood women's detention centre), Dischma Charitable Trust, Philippa Drew CB and many smaller donors to whom we are grateful for their support.

Membership, standing orders from Friends and solicitor affiliations continue to be crucial sources of unrestricted funds.

Collections raised funds at performances of Nine Lives, by Sing Out Bristol and LaGal Best at a film event and almost £2000 was raised by runners at a Santa Run.

In 2016, total income reported as per financial statements was £205,519, with £48,122 of this amount related to the balance transferred from the older charity. Adjusted income generated by the organisation solely in 2016 was £157,397. This compares to an adjusted figure for 2015 of £118,439 (older entity).

Adjusted Revenue Income 2016	Unrestricted Funds	Restricted Funds	Total Funds	%
	£	£	£	Total
Grants	8,350	99,750	108,100	68.68%
Grant for Fixed Asset		2,180	2,180	1.39%
Research Project Fees	15,000		15,000	9.53%
Donations and legacies 2016	10,681		10,681	6.79%
Subscriptions received	7,438		7,438	4.73%
Solicitor affiliations	6,610		6,610	4.20%
Fundraising Income	3,880		3,880	2.47%
Gift aid tax income	2,265		2,265	1.44%
Sponsorship Income - theatre event	600		600	0.38%
Birmingham outreach fees	600		600	0.38%
Bank interest	43		43	0.03%
	<u>55,467</u>	<u>101,930</u>	<u>157,397</u>	

As shown above, the majority of funds are generated through Grants from donors (69%). Research project fees were 10%, Subscriptions and Affiliations 9% and 7% from Donations. This was broadly in line with expectations, other than the welcome new addition of Unbound Philanthropy commissioning research which matched our own priority for the year. We continued to seek to diversify our funding sources which could improve further but which will require staff, trustee and volunteer time, all of which are limited, to change significantly.

UK LESBIAN AND GAY IMMIGRATION GROUP

**REPORT OF THE TRUSTEES
for the year ended 31 December 2016**

FINANCIAL REVIEW

The organisation received 9 donor grants in the year coming mainly from ongoing donors. New donors in the year were Matrix Causes Fund and NHS England. The Matrix Causes Fund was utilised to buy new computer equipment for the office. (Under Fixed Assets)

Grants awarded for 2016 (including fixed Asset)	£
The Sigrid Rausing Trust	35,000
Barrow Cadbury Trust	26,250
The Tudor Trust	25,000
Trust for London	12,500
Law Society Charity	5,000
Oak Foundation	3,350
Matrix Fund	2,180
NHS England	1,000
	110,280

Expenditure

Spend during the year was £134,306, payroll comprising two thirds of the overall total and rent & utilities at 14%. Travel costs include £3,144 of client travel.

2016 Spend	£	%
Payroll	89,988	67.00%
Rent & Utilities	18,851	14.04%
Travel Costs	8,840	6.58%
Telephone	2,458	1.83%
Accounting	2,240	1.67%
Cost of fundraising activities	2,125	1.58%
IT Costs	2,030	1.51%
Conference Fees	1,606	1.20%
Printing, Postage & Stationery	1,569	1.17%
Meeting Costs	1,096	0.82%
Training	890	0.66%
Depreciation	727	0.54%
Volunteer Costs	519	0.39%
Insurance	425	0.32%
Sundries	350	0.26%
Payroll Services	312	0.23%
Subscriptions	235	0.18%
Finance charges (Bank Charges)	44	0.03%
	134,306	

UK LESBIAN AND GAY IMMIGRATION GROUP

REPORT OF THE TRUSTEES for the year ended 31 December 2016

FINANCIAL REVIEW

Reserves policy

The trustees aim to have around 3 months of reserves on an ongoing basis to deal with:-

- reductions in or withdrawal of funding and
- winding up costs in the event of unexpected closure of the organisation.

Future commitments at any time are relatively low, especially as we have only a short period of notice on our office premises licence, many of our costs such as some salary costs, are covered generally by restricted funds which could be expected to continue during a winding up period (as terms of the grants could continue to be met), and there are no other significant future contingencies for which higher reserves are considered necessary,

The total amount of unrestricted reserves we wish to set aside is £33,000 which is currently covered by the year end cash balance.

Cash balances fell marginally from £62,303 at the start of the year to £59,331 at the end of the year of which £6,546 is restricted. This more than covers the 3 months fixed costs of the organisation as per internal policy above.

FUTURE PLANS

The trustees aim to develop UKLGIG's policy and advocacy work and assist more asylum seekers through our services. The trustees have agreed to the recruitment of a Legal Officer and to the Group becoming regulated by the Office of the Immigration Services Commissioner so that UKLGIG can provide regulated immigration advice to clients itself in addition to through pro bono services.

The Trustees are further planning to undertake a re-branding including a new and more inclusive name for the organisation.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

UK Lesbian and Gay Immigration Group Charitable Incorporated Organisation (CIO) is a registered charity governed by its CIO constitution dated 13 August 2014.

Charity constitution

UK Lesbian and Gay Immigration Group CIO is a registered charity, number 1158228 and as such is constituted under the Charity Commission's regulations.

UK LESBIAN AND GAY IMMIGRATION GROUP

REPORT OF THE TRUSTEES for the year ended 31 December 2016

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees are required to be members of the CIO. Trustees are elected for a term of 3 years by the Annual General Meeting. Trustees may be appointed by the Trustee Board to fill a vacancy but their term is then only until the end of the next AGM, at which time they may stand for election. All the trustees in 2016 had been elected at the final AGM of the predecessor unincorporated association in 2015. Three trustees (Timothy Barnden, David Chirico and Jackie Peirce) retired by rotation at the AGM in 2016, having been the longest serving trustees of the former entity). T Barnden did not put himself forward for re-election. J Peirce and D Chirico were both re-elected to the Board.

Trustees have been recruited through contact with other organisations and individuals associated with the LGBTI community or NGO sector. Attention is given to ensuring some recruitment of trustees from amongst former service users. Active recruitment follows from a skills assessment for the Board as a whole, and is based on skills, knowledge and experience, although any member may seek nomination at the AGM.

Where our existing contacts have not provided additional trustees with the necessary skills, then a trusted recruitment website services will be used. At the end of the period the post of Treasurer was vacant, the previous incumbent having stepped up to Chair. We have since appointed Regina Lombard, a Fellow of CIMA as Treasurer, recruited after widespread advertising and selection against a role and person description.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

We have adopted the term “Trustee Board” in place of the previous title “Executive Committee” to better describe its role. The Trustee Board meets to manage the affairs of the charity. The Board convened 4 times in 2016 in addition to the AGM. In addition there is a Finance Subcommittee to scrutinise finances more closely, which advises the Trustee Board, and which met on an ad hoc basis 3 times during the year. A dedicated Human Resources Subcommittee was established at the end of 2016 and met once.

Throughout the period of the report there was one full-time Executive Director, Paul Dillane, who was accountable to the Trustee Board, who manage the day to day running of the charity including managing staff and office volunteers. At the end of the period he gave notice and an open recruitment process was launched. Leila Zadeh was appointed Executive Director in April 2017.

During 2016 there was a part time administrator and asylum seeker support staff (comprising 2 Support Worker posts, although one vacant support worker post had at the end of the period been changed to the new intended Legal Officer post and a short-term Support Assistant post to provide assistance in the transition period).

Membership of the organisation is renewable annually by subscription.

Decision making

Advice is given to the Trustee Board by the Executive Director and other staff as appropriate, by its members and through the subcommittees. Decisions can be by simple majority vote of the trustees but most decisions are reached by consensus. Board meetings are generally open and are attended by the Executive Director and may be attended by other staff members. Confidential matters are considered in closed meetings without staff present. Between meetings decisions may be taken by email consultation and recorded at the next meeting. Where urgency requires it, decisions may be taken by the Chair after appropriate consultation for ratification at the subsequent Trustee Board meeting.

UK LESBIAN AND GAY IMMIGRATION GROUP

**REPORT OF THE TRUSTEES
for the year ended 31 December 2016**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

New trustees are provided with a copy of the constitution and a copy of the latest annual report and accounts. They are invited to meet with the Executive Director for an induction meeting and, if they have not already done so, are encouraged to attend some of our services. Trustees are provided with the main policies and key funding grants. For trustees without previous experience, another trustee will offer one to one mentoring or support. Training on key governance issues including the role of the trustee board and understanding financial information is offered and there was some take up of this in 2016.

COMMENCEMENT OF ACTIVITIES

The charity was incorporated on 13 August 2014 and commenced its activities 1 January 2016, taking over the funds, commitments and activities of the charity UK Lesbian and Gay Immigration Group (registered charity number 1101400).

CHANGE OF CHARITABLE STATUS

The charity changed from an unincorporated trust to a CIO to better aid its charitable work into the future. Funds of £73,122 held by UK Lesbian and Gay Immigration Group (registered charity 1101400) were transferred to the charity by way of a donation.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial 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, including the income and expenditure, of the charitable CIO for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable incorporated organisation (CIO) and to enable them to ensure that the financial statements comply with the Charities Act 2011 and with the methods and principles of the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on ...20 June 2017..... and signed on its behalf by:



.....
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
UK LESBIAN AND GAY IMMIGRATION GROUP**

I report on the accounts for the year ended 31 December 2016 set out on pages eight to sixteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act and with the methods and principles of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Paul Allan BSocSc FCA
F W Berringer & Co
Chartered Accountants
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50 London Road
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Kent
BR1 3RA

Date:

UK LESBIAN AND GAY IMMIGRATION GROUP

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2016

	Notes	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	2	68,647	6,469	75,116
Charitable activities				
Organisation's charitable activities	5	8,350	99,750	108,100
Purchase of fixed assets		-	2,180	2,180
Other trading activities	3	20,080	-	20,080
Investment income	4	43	-	43
Total		97,120	108,399	205,519
 EXPENDITURE ON				
Raising funds		2,125	-	2,125
Charitable activities				
Organisation's charitable activities	6	29,541	99,673	129,214
Other		2,967	-	2,967
Total		34,633	99,673	134,306
NET INCOME		62,487	8,726	71,213
Transfers between funds	15	2,180	(2,180)	-
Net movement in funds		64,667	6,546	71,213
TOTAL FUNDS CARRIED FORWARD		<u>64,667</u>	<u>6,546</u>	<u>71,213</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

UK LESBIAN AND GAY IMMIGRATION GROUP

**BALANCE SHEET
At 31 December 2016**

	Notes	Unrestricted fund £	Restricted funds £	Total funds £
FIXED ASSETS				
Tangible assets	12	1,453	-	1,453
CURRENT ASSETS				
Debtors	13	24,004	2,000	26,004
Cash at bank and in hand		<u>44,784</u>	<u>14,546</u>	<u>59,330</u>
		68,788	16,546	85,334
CREDITORS				
Amounts falling due within one year	14	<u>(5,574)</u>	<u>(10,000)</u>	<u>(15,574)</u>
NET CURRENT ASSETS		<u>63,214</u>	<u>6,546</u>	<u>69,760</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>64,667</u>	<u>6,546</u>	<u>71,213</u>
NET ASSETS		<u><u>64,667</u></u>	<u><u>6,546</u></u>	<u><u>71,213</u></u>
FUNDS	15			
Unrestricted funds				64,667
Restricted funds				<u>6,546</u>
TOTAL FUNDS				<u><u>71,213</u></u>

UK LESBIAN AND GAY IMMIGRATION GROUP

BALANCE SHEET - CONTINUED

At 31 December 2016

The financial statements were approved by the Board of Trustees on.. 20 June 2017..... and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'BHS', written on a light-colored background.

.....
Trustee

UK LESBIAN AND GAY IMMIGRATION GROUP

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2016

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Raising funds

Raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

Charitable activities

Similar activities are group together under the same fund.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

Donations	£ 68,506
Solicitor affiliation fees	<u>6,610</u>
	<u>75,116</u>

Included in donations for the current year are the funds, £48,122 (Note 15) transferred from the unincorporated charity UK Lesbian and Gay Immigration Group (charity number 1101400).

UK LESBIAN AND GAY IMMIGRATION GROUP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 31 December 2016

3. OTHER TRADING ACTIVITIES

	£
Fundraising events	4,480
Outreach support	600
Research project	<u>15,000</u>
	<u>20,080</u>

4. INVESTMENT INCOME

	£
Deposit account interest	<u>43</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	£
Grants	Organisation's charitable activities	108,100
Grants	Purchase of fixed assets	<u>2,180</u>
		<u>110,280</u>

Grants received, included in the above, are as follows:

	£
Barrow Cadbury Trust	16,250
Oak Foundation	3,350
Matrix Fund	2,180
NHS England	1,000
The Sigrid Rausing Trust	35,000
Trust for London	12,500
Law Society Charity	5,000
The Tudor Trust	<u>35,000</u>
	<u>110,280</u>

Included in grants for the current year are the funds, £25,000 accounted in the unincorporated charity UK Lesbian and Gay Immigration Group (charity number 1101400) Receipts and Payments Account, being received in advance.

6. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs	Totals
	(See note 7)	(See note 8)	
	£	£	£
Organisation's charitable activities	<u>126,828</u>	<u>2,386</u>	<u>129,214</u>

UK LESBIAN AND GAY IMMIGRATION GROUP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 31 December 2016

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	£
Staff costs	89,988
Rent & utilities	18,851
Insurance	425
Telephone	2,458
Printing, postage & stationery	1,569
Sundries	350
Training	890
Conference fees	1,606
Subscriptions	235
Travel costs	8,841
Volunteer costs	519
Meeting costs	<u>1,096</u>
	<u><u>126,828</u></u>

8. SUPPORT COSTS

	Finance	Other	Governance	
	£	£	costs £	Totals £
Accountancy and independent examination	-	-	2,240	2,240
Organisation's charitable activities	<u>44</u>	<u>2,342</u>	<u>-</u>	<u>2,386</u>
	<u><u>44</u></u>	<u><u>2,342</u></u>	<u><u>2,240</u></u>	<u><u>4,626</u></u>

Support costs, included in the above, are as follows:

Finance

	Organisation's charitable activities
	£
Bank charges	<u>44</u>

Other

	Organisation's charitable activities
	£
Payroll services	312
Computer costs	<u>2,030</u>
	<u><u>2,342</u></u>

UK LESBIAN AND GAY IMMIGRATION GROUP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 31 December 2016

9. NET INCOME/(EXPENDITURE)

Net income/ (expenditure) is stated after charging/ (crediting):

Depreciation - owned assets	£ <u>727</u>
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10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2016.

11. STAFF COSTS

The average monthly number of employees during the year was as follows:

Support workers	3
Administration	<u>1</u>
	<u>4</u>

No employees received emoluments in excess of £60,000.

12. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
Additions	<u>2,180</u>
 DEPRECIATION	
Charge for year	<u>727</u>
 NET BOOK VALUE	
At 31 December 2016	<u>1,453</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Law Society	5,000
Tudor Trust	10,000
Barrow Cadbury Trust	2,000
Other debtors	58
Prepayments	<u>8,946</u>
	<u>26,004</u>

UK LESBIAN AND GAY IMMIGRATION GROUP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 31 December 2016

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade creditors	423
Barrow Cadbury Trust in advance	10,000
Social security and other taxes	1,546
Accrued expenses	<u>3,605</u>
	<u>15,574</u>

15. MOVEMENT IN FUNDS

	Net movement in funds £	Transfers between funds £	At 31.12.16 £
Unrestricted funds			
General fund	62,487	2,180	64,667
Restricted funds			
Barrow Cadbury Trust	-	-	-
Tudor Trust	-	-	-
Trust for London	6,546	-	6,546
Matrix Fund	<u>2,180</u>	<u>(2,180)</u>	<u>-</u>
	8,726	(2,180)	6,546
TOTAL FUNDS	<u>71,213</u>	<u>-</u>	<u>71,213</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	97,120	(34,633)	62,487
Restricted funds			
Barrow Cadbury Trust	21,084	(21,084)	-
NHS England	1,000	(1,000)	-
The Sigrid Rausing Trust	35,238	(35,238)	-
Trust for London	13,115	(6,569)	6,546
Matrix Fund	2,180	-	2,180
The Tudor Trust	<u>35,782</u>	<u>(35,782)</u>	<u>-</u>
	108,399	(99,673)	8,726
TOTAL FUNDS	<u>205,519</u>	<u>(134,306)</u>	<u>71,213</u>

UK LESBIAN AND GAY IMMIGRATION GROUP

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 31 December 2016

15. MOVEMENT IN FUNDS - continued

To show the movement of the incoming resources split between the monies from the unincorporated charity UK Lesbian and Gay Immigration Group (charity number 1101400) and the current charity, the below table has been prepared.

	Unincorporated Charity's funds carried forward	UKLGIG CIO	Total Incoming Resources
Unrestricted funds			
General fund – donations and other trading activities	45,028	55,467	97,120
Accounting adjustment	(3,375)		
Restricted funds			
Barrow Cadbury Trust	4,834	16,250	21,084
NHS England	-	1,000	1,000
The Sigrid Rausing Trust	238	35,000	35,238
Trust for London	616	12,500	13,116
Matrix Fund	-	2,180	2,180
The Tudor Trust	25,781	35,000	35,781
Required accounting adjustment	<u>(25,000)</u>		
	6,469	101,930	108,399
TOTAL INCOME	<u>48,122</u>	<u>157,397</u>	<u>205,519</u>

Reconciliation to Unincorporated Charity

	£
Funds held by charity registered no 1101400	73,997
Accounting adjustment	(875)
Grant received in advance from Tudor Trust accounted in current period in the new CIO	<u>(25,000)</u>
Funds transferred to UKLGIG CIO	<u>48,122</u>

Transfers between funds

The funds transferred from restricted to unrestricted fund are carried out when the purpose of the restricted grant has been completed.

Other than the grant from Matrix (namely computers), the grants received were used to support the organisation's charitable activities and have been used for that purpose.

16. RELATED PARTY DISCLOSURES

Included in donations for the current year are the funds, £48,122 transferred from the unincorporated charity UK Lesbian and Gay Immigration Group (charity number 1101400).

UK LESBIAN AND GAY IMMIGRATION GROUP
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2016

£

INCOME AND ENDOWMENTS

Donations and legacies

Donations	68,506
Solicitor affiliation fees	<u>6,610</u>
	75,116

Other trading activities

Fundraising events	4,480
Outreach support	600
Research project	<u>15,000</u>
	20,080

Investment income

Deposit account interest	43
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Charitable activities

Grants	<u>110,280</u>
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Total incoming resources

205,519

EXPENDITURE

Raising donations and legacies

Fundraising costs	1,206
Publicity costs	848
Charges on donations	<u>71</u>
	2,125

Charitable activities

Wages	85,612
Social security	4,376
Rent & utilities	18,851
Insurance	425
Telephone	2,458
Printing, postage & stationery	1,569
Sundries	350
Training	890
Conference fees	1,606
Subscriptions	235
Travel costs	8,841
Volunteer costs	519
Meeting costs	<u>1,096</u>
	126,828

UK LESBIAN AND GAY IMMIGRATION GROUP
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2016

	£
Other	
Computer equipment	727
Support costs	
Finance	
Bank charges	44
Other	
Payroll services	312
Computer costs	<u>2,030</u>
	2,342
Governance costs	
Accountancy	<u>2,240</u>
Total resources expended	134,306
	<hr/>
Net income	<u><u>71,213</u></u>