



**London  
Lesbian &  
Gay  
Switchboard**

**Annual Report and Financial  
Statements**

31 March 2009

Company Limited by Guarantee  
Registration Number  
2098685 (England and Wales)

Charity Registration Number  
296193

BUZZACOTT

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## Reference and administrative details of the charity, its directors and advisers

<b>Directors</b>	Mark Anderson – from 18 October 2008 Marc Bates Jenny Boyns - from 18 October 2008 Stephen Dahl Christopher Henderson - to 18 October 2008 Vivian Hope – to 8 May 2009 Amit Kataria - to 18 October 2008 Rob Kidd Philip Nicol Katie Thorpe – from 3 June 2008 Steven Wilkinson - to 18 October 2008 Martin Williams
<b>Staff</b>	Tim Gutteridge – to 15 August 2008 Roseanne Sweeney – from 12 January 2009 Robert Wisniewski – to 31 December 2008 David Jordan Jan McKenzie
<b>Registered/Principal office</b>	12 New Fetter Lane London EC4A 1AG
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<b>Company registration number</b>	2098685 (England and Wales)
<b>Charity registration number</b>	296193
<b>Independent auditors</b>	Buzzacott LLP 12 New Fetter Lane London EC4A 1AG

## Reference and administrative details of the charity, its directors and advisers

**Bankers** CAF Bank Limited  
Kings Hill  
West Malling  
Kent  
ME19 4TA

The Royal Bank of Scotland plc  
London Islington Branch  
40 Islington High Street  
London  
N1 8XJ

**Solicitors** Bevan Kidwell Solicitors  
113 - 117 Farringdon Road  
London  
EC1R 3BX

### LLGS mission statement

London Lesbian & Gay Switchboard aims to promote the health, wellbeing and happiness of lesbian, gay, bisexual and trans people in the UK by providing them with high quality peer-led support and information services.

### LLGS vision

London Lesbian & Gay Switchboard's vision is of a society where lesbian, gay, bisexual and trans people lead healthy, happy and fulfilling lives with ready access to support and information appropriate to their needs.

### LLGS values

London Lesbian & Gay Switchboard is a supportive, non-judgmental and inclusive organisation. All our service users, volunteers, staff and trustees will be treated equally and with respect. We oppose all forms of unlawful and unfair discrimination whether on the grounds of age, gender, gender reassignment, marital status, sexual orientation, ethnic origin, nationality, national origin, religion, disability or HIV status.

## **Co-chairs' report** Year to 31 March 2009

On 4 March 2009, London Lesbian & Gay Switchboard (LLGS) celebrated 35 years of 'helping London out' through our award-winning telephone helpline service. During this time we estimate that we have provided over one million people with non-judgmental and non-directive information and support: a glance at the comments of recent callers at the end of this report shows how relevant and necessary this service remains for our community.

Although the social and legal landscape has changed dramatically for the Lesbian, Gay, Bisexual and Trans (LGBT) communities over those 35 years, many LGBT people still struggle to come to terms with their sexual or gender orientation and face discrimination in many aspects of their lives. In October 2008 LLGS took the decision to welcome trans volunteers regardless of their sexual orientation, in recognition of the stigma this group continues to face and the parallels and overlaps with the LGB experience. We are now working with trans groups in London to help us meet this community's needs better.

We were delighted to welcome Roseanne Sweeney as our new Chief Executive in January 2009 after her predecessor Tim Gutteridge left us earlier in the year. Roseanne has a wealth of voluntary sector experience and a strong fundraising background, invaluable in the challenging economic environment facing all charities at present. Roseanne has made a big impact in a short time, leading an organisational restructuring process, finding substantial cost savings and researching new sources of income. The new strategy she and the trustees have developed together is outlined in the directors' report.

Our key focus for the coming year will be to further improve our core helpline service and to safeguard the future of LLGS by diversifying our sources of income and exploring collaboration with other organisations. We will continue to work closely with our partners in the Pan-London HIV Prevention Programme (PLHPP) to provide London's gay men with support and information related to their sexual health. Although our agreement with Broken Rainbow to deliver its specialist LGBT domestic violence helpline ended by mutual consent in May 2009, we continue to work with them and several other organisations in an innovative partnership to provide proactive support to LGBT people suffering from domestic violence.

Against the backdrop of a great deal of change within the organisation, our staff and volunteers have continued to work tirelessly to provide our service, and the directors would like to thank them for their amazing efforts. We also appreciate the support of our funders, ranging from statutory bodies to our Friends in the LGBT community, without whom we would be unable to provide our service.

As we celebrate the achievements of thirty-five years on the telephones, we also recognise the significant challenges that lie ahead: for London Lesbian & Gay Switchboard itself, for the voluntary sector as a whole, and for LGBT communities in all their diversity. We hope to continue to serve them for many years to come.

Signed by the Co-chairs

Katie Thorpe

P Nicol

Date of approval: 4 August 2009

*"Hello, this is London Lesbian & Gay Switchboard. How can we help?"*

Where do I find a gay-friendly solicitor?...

*I'm a bisexual woman, I'm isolated and I'm lonely. How can I meet people?...*

*I'm not happy being a man...*

Why should I use a condom?...

**I'm so confused about who I am ...**

My boss has been bullying me because he found out I'm bisexual...

*My daughter's just told me she's a lesbian...*

*Where can I look for a lesbian flat-share?...*

***I fancy my classmate, but no-one knows I like boys...***

I've been married for ten years, but I've been having sex with other men...

*I had unprotected sex with an HIV-positive man last night, and I've heard about a month-long course of medication I can take. Where can I get the treatment?...*

***My girlfriend's Mexican and we want a civil partnership. How can I get advice about her visa?...***

We provide information, support and referrals.

No-one else needs to know that you called us.

We won't judge you, and we won't tell you what to do

*'Calm words when you need them most'*

***How London Lesbian & Gay Switchboard has helped***

***I spoke to someone at LLGS, as I thought I might be gay. Since then, I've come out and feel as if I'm living my life all over again!***

I phoned up about three weeks ago, and the man I spoke to was very helpful. The problems I was having are sorted out now – thank you!

*I phoned in January, I wasn't happy in straight relationships. Now I feel so much better.*

LLGS pointed me in the right direction for getting to know the scene in London.

**I phoned up for advice about sexual health, as I was meeting someone through a personal ad. I felt much more able to look after myself after speaking to LLGS, thanks!**

***Speaking to LLGS gave me the confidence to tell my mum that I'm gay.***

*I phoned up a couple of months ago as I was very confused about my sexuality and I was finding it overwhelming. LLGS listened and gave me support, and things are a lot better now.*

I couldn't stop crying when I was on the phone but the volunteer just told me to take my time. It was great knowing that I was talking to another lesbian...

The directors present their report together with the financial statements of London Lesbian & Gay Switchboard (LLGS) for the year ended 31 March 2009.

This report has been prepared in accordance with Part IV of the Charities Act 1993 and constitutes a directors' report for the purpose of company legislation.

The reference and administrative information set out on pages 1 and 2 forms part of this report. The financial statements comply with current statutory requirements, the charitable company's Memorandum and Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities – issued by the Charity Commission in March 2005.

### **Overall objective**

The charity's mission is: to promote the health, wellbeing and happiness of lesbian, gay, bisexual and trans people in the UK by providing them with high quality peer-led support and information services.

The context for delivering our charitable objective has changed immensely since our organisation first started its operations in March 1974. The charity continues with its original aim by providing a positive and confidential source of support and information to lesbian, gay, bisexual and trans (LGBT) people, in an environment which still often ignores or discriminates against them. It also supports anybody questioning their sexual or gender orientation, and the families and friends of LGBT people regardless of their own sexual or gender orientation.

London Lesbian & Gay Switchboard remains the UK's primary source of telephone support to LGBT people. We raise awareness of, and provide information about, safer sex and sexual health to all our callers where appropriate; and we are a leading source of information on, and signposting or referral to, LGBT organisations, services, venues and activities across the UK and beyond.

Over the course of the year, and in the face of huge challenges, LLGS continued with the significant changes begun in 2007-08. Our chief focus has however remained on delivering our core services.

When setting the objectives and planning the work of the charity for the year the directors have given careful consideration to the Charity Commission's general guidance on public benefit.

### **Principal achievements in the year**

#### **Providing our core services**

The core of LLGS's service remains its telephone helpline, which operates every day of the year from 10 a.m. to 11 p.m. Volunteers staffed the helpline for a total of 9,361 hours in 2008-09, more than in the previous two years (8,526 hours in 2007-08, and 8,570 hours in 2006-07). A review of these opening hours in October 2008 (one year after their launch) showed that callers had become used to ringing the helpline at these times: our exchange showed that calls to the helpline outside these opening hours had fallen significantly, while there was often an increased number of calls in the first hour of the helpline's operation each day.

**Principal achievements in the year** (continued)

**Providing our core services** (continued)

The character of calls to our helpline continues to change. As noted in previous years, callers are increasingly seeking support rather than, or in addition to, information.

For callers seeking support, isolation remains a major issue, particularly in calls from outside metropolitan areas where there may be fewer organisations or services available for LGBT people. Other common themes are: 'coming out' (callers coming to terms with their sexuality and being able to acknowledge it with other people, as well as calls from parents of people who have recently come out); domestic violence; safer sex and sexual health (both support and information); relationship issues; dealing with discrimination and homophobia; addiction; and mental health.

As a result, average talk time for active helpline calls in 2008-09 was 8.60 minutes (up from 7.35 minutes in 2007-08).

*Project work: domestic violence*

During the year, LLGS operated the national LGBT domestic violence helpline in partnership with Broken Rainbow, the national domestic violence (DV) agency for LGBT people. The helpline received numerous calls from people who needed support concerning an abusive relationship, as well as calls from other DV agencies seeking information on a specific service where they can refer their LGBT clients.

We also began an innovative new pan-London partnership to provide LGBT Londoners affected by domestic abuse with a menu of joined-up support. The project, funded by London Councils, provides callers with a range of support including counselling, safety planning and housing advocacy. LLGS's role is to make supported referrals, with callers' permission, to our partner support agencies (Galop, Stonewall Housing and Pace, as well as Broken Rainbow).

**Principal achievements in the year** (continued)

**Providing our core services** (continued)

*Project work: safer sex and sexual health*

As part of the Pan-London HIV Prevention Programme (PLHPP), which brings together the 31 NHS Primary Care Trusts from across London, LLGS is funded to provide a sexual health and HIV information and support helpline for London's gay men. This year was the first year of the new three-year contract to deliver this service, which has represented a departure in terms of the rigour of the monitoring and evaluation data which LLGS has to supply.

This funding allows us to provide the confidential environment which encourages callers to ask questions and discuss topics around sex and sexual health that they may not feel confident enough to raise in a face-to-face situation. In particular, LLGS is able to speak to an audience identified as being very hard to reach: men who have sex with men, but do not necessarily self-identify as 'gay', and who are therefore not receiving the safer sex messages which are placed in the LGBT media or available at LGBT venues.

Under the PLHPP, LLGS only receives specific funding to support London's gay men. However, we continue to provide such information and support to men across the UK, since promoting good sexual health remains at the heart of our service. Moreover, we remain one of the very few places in the UK where lesbians and bisexual women can seek relevant sexual health information or support; we collated and updated the information on this topic into a manual for helpline volunteers during the year.

As a result, we continue to pursue our aim of raising the issues of safer sex and sexual health in all helpline calls where appropriate.

*Providing information*

LLGS continues to provide information to our callers via the helpline, covering a wide range of signposting and referrals to other LGBT-related organisations and services, and information about venues, activities and events. However, as there are now very well-developed alternative sources for LGBT-related information, particularly via the internet, fewer people are specifically calling the LLGS helpline to access information. This is particularly true in relation to venues and events, which are increasingly well-advertised to the broader LGBT community.

As well as information calls to our helpline, we provide access to information by maintaining a website, Queery ([www.queery.org.uk](http://www.queery.org.uk)), which offers a public interface to the information database which we use on the helpline. In 2008-09, Queery received over 150,000 page hits.

**Principal achievements in the year** (continued)

**Providing our core services** (continued)

*Project work: information database*

During the year, LLGS successfully applied for three-year Department of Health project funding to continue our work enhancing our database. This has been developed over the past several years as part of the Turing Project, which aims to provide a call management and information system with improved monitoring data, enabling us to share a common call log and information database across a number of LGBT helplines throughout the UK.

In particular, the project aims to increase our knowledge about the type of calls that all these helplines receive, and to allow us to build a more comprehensive database of LGBT services across the country using local knowledge. This will better allow us and our partner organisations to empower our LGBT service users to improve their health and wellbeing; to make higher-quality information more accessible; and to increase the diversity of our service user base.

*Coping with malicious text messages*

As in 2007-08, our call log shows that LLGS continued to suffer particularly high call volumes in 2008-09 due to a malicious viral hoax text message at various periods throughout the year. A typical text message informs the recipient that the purported sender (who is known to them and is in their mobile phone's contact list) has suffered some emergency, but that their mobile phone is out of action; the recipient is then asked to call them back on the landline number provided, which is in fact the LLGS helpline number.

Due to this additional phone traffic, our telephone exchange registered more than 190,000 calls in 2008-09 (against 655,000 in 2007-08, when we first suffered the effects of the hoax, but compared to an average of 100,000 calls in years prior to that). As a result of a recorded message which greeted all callers into the LLGS exchange, explaining that callers who had received a text message to call our number had been the victim of a hoax, fewer of these hoax calls came through to our volunteers in our phone room in 2008-09.

**Managing change at LLGS**

*New Chief Executive recruited*

Following Tim Gutteridge's departure as Chief Executive in August 2008, and during the process of recruiting a replacement, we employed a part-time interim General Manager on a consultancy basis. This allowed us to achieve continuity in terms of the delivery of our helpline service and managing staff.

Following an extensive recruitment process, Roseanne Sweeney joined us as our new Chief Executive in January 2009. Roseanne's background in fundraising has been especially welcome given the difficult conditions faced by the voluntary sector, and she has led a comprehensive restructuring of the organisation.

**Principal achievements in the year** (continued)

**Managing change at LLGS** (continued)

*Restructuring process*

In February 2009, LLGS undertook a restructuring process aimed at allowing the LLGS board to concentrate more effectively on strategy-making and governance, by stepping back from day-to-day activities and transferring more operational responsibility directly to staff. This restructuring is aimed at further professionalising LLGS's structures so as to clarify responsibilities, strengthen accountability and improve operational performance.

In practice, this meant that staff took on co-ordination of LLGS's three working groups, which focus on areas of operational activity within the organisation: Human Resources and Training; Public Relations and (Community) Fundraising; and Information. Traditionally, these groups had been organised and led by our highly dedicated volunteers: however, this approach was placing significant strain on our ability to react swiftly to operational considerations, most notably the demands of funders in the increasingly competitive sector for small charities.

Staff are now better able to ensure that the groups' activities remain in step with LLGS's strategic priorities, and facilitate more structured contributions by volunteers to various activities. This empowers staff by providing clearer lines of accountability for delivering the organisation's day-to-day operations, while incentivising volunteers to contribute by better defining specific roles and responsibilities.

We believe that this is a key way in which we can remain a volunteer-led organisation in the twenty-first century, maintaining the strength of the board of directors in setting the direction for the organisation and allowing us to respond to the needs of our service users.

*Strategic planning process completed*

During the course of the year, we completed the strategic planning process which had commenced in December 2007. Key stakeholders, including staff, directors and working group coordinators were involved in the process. We altered the scope of the strategy from five years to three years, in light of the current economic climate requiring more urgent short-term action.

Six strategic aims were finally identified and incorporated into a strategy at the end of the year:

- ◆ To continually improve LLGS's core helpline service
- ◆ To diversify LLGS's services
- ◆ To further modernise LLGS structures, systems and culture
- ◆ To safeguard the future of LLGS

**Principal achievements in the year** (continued)

**Managing change at LLGS** (continued)

*Strategic planning process completed* (continued)

- ◆ To promote ongoing investment in volunteers at LLGS
- ◆ To increase the visibility of LLGS

Together, these aims are intended to allow us to modernise and diversify LLGS so that it can continue to provide LGBT people and their communities with a peer-led support and information service, focusing on LGBT health and wellbeing.

**Investing in volunteers**

Our helpline service continues to be covered entirely by our 150 LGBT volunteers, and this peer provision of the service remains a strength for the organisation.

In addition to answering calls, volunteers are involved throughout LLGS. Volunteers:

- ◆ Recruit, interview and train new volunteers
- ◆ Provide peer support during and after difficult calls
- ◆ Provide administrative support to our staff
- ◆ Maintain our database of LGBT organisations, services, events and activities
- ◆ Fundraise in the community.

We estimate that LLGS volunteers provided some 20,000 hours of volunteer time in 2008-09 (comprising over 10,000 hours of time on the helpline, including time contributed by trainers in the phone room, coupled with some 10,000 hours on non-helpline support work). As in previous years, had LLGS employed staff to carry out these functions, it would have cost at least £320,000 (based on average pay rates for trained helpline workers, and average pay rates for LLGS non-management staff for support work).

*Recruiting, training, supporting volunteers*

Our long-term success remains crucially dependent on investing in volunteers, in order both to maintain the high standards of our helpline and to deliver the broad range of support tasks undertaken by volunteers. The structured training process for helpline volunteers comprises two stages: Core Assessment Training course (CAT), which over a number of weeks provides potential volunteers with appropriate skills for our non-judgmental and non-directive helpline service; and one-to-one support during the trainee's first 35 hours on the helpline.

**Principal achievements in the year** (continued)

**Investing in volunteers** (continued)

*Recruiting, training, supporting volunteers* (continued)

After training, the support offered to volunteers remains ongoing. After difficult calls in particular, all helpline volunteers can access our SISTAs scheme, which provides peer support from an experienced volunteer. We also provide update evenings throughout the year on a range of relevant topics (this year including information about HIV treatments; domestic violence; hate crime; drugs; and counselling services in London). A review of other supervision structures is ongoing, with plans to introduce group supervision.

Given the diversity of our volunteers, we recognise the different motivations for people to volunteer. However, it remains the case that many of our volunteers joined us to meet other like-minded LGBT people; and this sense of belonging remains important within the organisation, as well as allowing us to link into the broader LGBT community. To allow for the fact that volunteers' shift patterns on the helpline mean that our volunteer base is somewhat diffuse, we provide various social events during the year. Volunteers again participated in various events across London in 2008-09, most notably the 2008 Pride Parade (which also had significant value from a public relations perspective).

*Diversity: Women volunteers*

Our efforts to address the under-representation of women volunteers continued throughout the year. To attract more women volunteers, we repeated a targeted advertising campaign aimed at women, published new literature to be distributed at venues and events throughout the year, and spoke at a volunteering event targeted at lesbian and bisexual professional women. Our existing women volunteers maintained the success of the women's social group which started last year. As a result, we ended the year with women comprising over twenty percent of all volunteers, an increase from some sixteen percent at the end of the previous year.

*Diversity: Trans volunteers*

At the Annual General Meeting, we voted to broaden our membership criteria to include trans people, regardless of how they self-identify in terms of their sexual orientation. (Previously, trans people would only be accepted as volunteers if they also self-identified as gay, lesbian or bisexual; however, in reality, many trans people do not self-identify in this way).

We are working with trans groups in London to improve our ability to attract trans volunteers, as well as ensure that our volunteers are better informed of the issues that affect the trans community.

**Principal achievements in the year** (continued)

**Public Relations and Media**

LLGS was again able to generate significant amounts of media interest, particularly but not exclusively in the LGBT media.

To publicise our work around promoting safer sex and better sexual health, we ran a two-week long advertising campaign on the London Underground network in February 2009 (following the success of our campaign during the festive season of 2007). This high-profile advert was backed by similar adverts in a number of publications aimed at gay men. The entire campaign was funded under the Pan-London HIV Prevention Programme, and generated an increased number of calls on the subjects of safer sex and sexual health.

Other PR efforts continued throughout the year. Key achievements include sponsoring a monthly problem page of AXM (aimed at younger gay men) and the online problem page of Bliss (aimed at younger women); coverage of the LLGS presence in the Crusaid Walk for Life; and mentions in the problem pages of *The Guardian* and *The Mirror*.

**Plans for 2009-10 and beyond**

As noted above, we adopted a strategy at the end of the 2008-09 year to cover the period 2009-12. The key strategic priorities for the 2009-10 financial year are to further improve our core helpline service and to safeguard the future by securing new sources of funding to put our finances on a firmer footing. Other strategic aims will be incorporated into workplans over the coming year, which will be delivered over the three-year course of the strategy; therefore, not all of the plans outlined below will be delivered in the coming year.

*Improving the core helpline service*

The LLGS helpline will continue to operate using the current opening hours, to provide support and information on all aspects of sexuality for LGBT people and their communities. In particular, LLGS will continue to provide its sexual health information and support service to all callers, regardless of the reason for their call and where they are calling from. Over 2009-10 in particular, we are investing significant time and resources in the monitoring and evaluation of this work to ensure that it achieves the outcomes required by our funders.

A key focus will be to recruit and train enough volunteers to cover the helpline and meet demand for the service, particularly during the day-time. Once helpline volunteers are trained, we will also be reviewing the minimum commitment that they make to the service. We are also committed to developing a centralised system of rota planning to better meet demand for the helpline service.

**Plans for 2009-10 and beyond** (continued)

*Improving the core helpline service (continued)*

LLGS will continue to provide support and information via the helpline using our existing London telephone number. We continue to investigate the possibility of using a nationally recognised number to reflect LLGS' national significance as a LGBT information and support helpline.

*Diversifying services*

LLGS will continue to investigate new service delivery methods such as providing support via email, SMS text messaging and online chat-rooms. In 2009-10, we will begin to invest in new IT systems to allow for this.

This strategic aim includes an element of repositioning LLGS as a national, peer-led early intervention service for LGBT people and their communities. We will be doing this by extending support services to include community-based interventions and awareness campaigns.

*Modernising structures, systems and culture*

LLGS will build on the restructuring plans implemented in early 2009, to ensure that staff and volunteers are working together optimally to achieve our aims.

A key focus will be on embedding monitoring and evaluation in LLGS systems and culture through improved data collection systems and increased outcomes monitoring, beginning with an HIV outcome monitoring questionnaire as part of our PLHPP funding contract. More broadly, we will be shifting to a clearer service-user focus, so that we can respond more rapidly to the needs of LGBT people and their communities.

*Safeguarding the future*

LLGS will seek to improve its financial stability and reduce its financial risk by protecting its current income streams (notably by the continuous improvement of the core helpline service), and diversifying its funding base to exploit significant new sources of income. As part of a more strategic approach to fundraising begun in the previous financial year, income growth is anticipated from trusts and foundations, from statutory funders and from individuals via a redesigned Friends scheme, notwithstanding the challenging economic environment.

In addition, we are undertaking a review of all elements of our cost base, and improving internal financial systems. We will also engage in talks with potential partner organisations about joint working arrangements so as to improve economies of scale and better control costs.

### **Plans for 2009-10 and beyond** (continued)

#### *Investing in volunteers*

We will be running targeted recruitment campaigns aimed at under-represented volunteer groups. As we induct these new volunteers we will continue to review all aspects of training to ensure it is in line with the changing needs of service users, and develop new training modules to increase volunteer knowledge in specific areas.

For existing volunteers, our focus will continue to be on improving ongoing training, while also maintaining and enhancing the support structures we have in place. Volunteer management tools are being developed to give a more accurate overview of volunteers' shift patterns, training records and helpline time donated. We will also review LLGS membership rules to allow for non-helpline volunteers to become full members of the organisation.

#### *Increasing visibility*

LLGS will develop a multi-media communications strategy that builds on our brand awareness within the LGBT community and beyond, and promotes the organisation to new service users, funders and stakeholders. As well as overcoming the past tendency for LLGS to be inwardly focused, this will allow us to shift the marketing focus to service-user experience.

### **Financial overview**

#### *Overall results for the year*

Total income for the year 2008-09 was £135,583 (2007-08 £107,475). The increase of £28,108 was partly due to a receipt from Broken Rainbow of £21,345 (2007-08 £nil) and partly from an increase of £11,090 in the grant from the Pan-London HIV Prevention Programme to £72,750 (2007-08 £61,660). Voluntary income was almost unchanged but interest received from banks fell by £5,219 to £5,628 (2007-08 £10,847).

Expenditure in the year 2008-09 was £211,041. This is an increase of £32,652 on the expenditure of £178,389 in 2007-08. The increase resulted partly because all staff posts were filled throughout 2008-09, whereas in 2007-08 some posts were vacant for part of the year. There was also a rise in advertising costs in 2008-09 compared to 2007-08, as we ran extensive advertising in print media to back up our London Underground campaign promoting our work around sexual health.

Therefore, the overall result for 2008-09 was a deficit of £75,458 (£70,914 in 2007-08). This was funded from legacies received in earlier years and has now brought reserves down to the intended level. Expenditure is being reduced in 2009-10 to be more closely in line with current income.

We would like to thank the Pan-London HIV Prevention Programme group for their continuing support in 2008-09 and for the further three-year contract which we were awarded in April 2009. We also thank our Friends for their loyal support.

**Financial overview** (continued)

*Financial position*

The balance sheet shows total funds of £250,884.

The tangible fixed assets fund (£148,666) represents the net book value of the charity's tangible fixed assets, largely its property. The fund has been created in order to emphasise the fact that the assets are fundamental to the charity's activities but are not readily realisable, so do not represent liquid resources available to the directors.

Further funds totalling £62,687 have been designated or set aside for purposes as detailed in note 14 to the accounts.

Funds have been released from three of the designated funds this year, as follows:

£3,464 is released from the tangible fixed assets fund to keep this fund at the same value as fixed assets, representing the net reduction in the value of the fixed assets in 2008/09.

£2,720 is released from the new technologies fund representing the cost of a new server purchased in July 2008.

£2,347 is released from the building refurbishment fund representing the cost of a new central heating boiler installed in September 2008.

General funds, which represent the charity's day-to-day working capital, were £39,531 at the end of March 2009. This represents approximately four months of our turnover budget for 2009-10 and is considered by the directors to be in line with their reserves policy (see below).

**Reserves policy**

Reserves now represent four months turnover at current budget levels. The directors consider that this is a prudent level in view of the charity's service commitments and of the reliance of the organisation on a single grant which may be withdrawn before the end of its intended term.

**Structure, governance and management**

*Legal and administrative information*

London Lesbian & Gay Switchboard (LLGS) is a registered charity, Charity Registration No. 296193, and a company limited by guarantee which holds no share capital, Company Registration No. 2098685 (England and Wales). In the event of the charitable company being wound up, members are required to contribute an amount not exceeding £1.

**Structure, governance and management** (continued)

*Membership of LLGS*

Helpline volunteers are selected for their knowledge, empathy and experience of life in the lesbian, gay, bisexual and trans communities. Once they have successfully completed their training, they become members of LLGS with full voting rights, subject to maintaining the required number of hours on the helpline. After twelve months' helpline experience, members can opt out of helpline activity in order to carry out back-up activities only, and may remain members with full voting rights.

*Directors*

The directors, who constitute the trustees of the charity for the purpose of charity legislation, are ultimately responsible for London Lesbian & Gay Switchboard. Directors are elected by the membership at the Annual General Meeting for a period of two years. They set the strategic direction and objectives of the organisation, agree the budget and are responsible for the overall management of the charity. Directors meet monthly, and minutes of these meetings are made available to all volunteers.

A comprehensive induction programme is in place to ensure new directors are familiar with the charity's objectives and strategic aims, and their role and responsibilities as a director. On appointment, each director receives an induction pack, which contains, amongst other documents: the constitution, minutes of previous Board meetings, terms of reference, annual reports and accounts for the previous year and relevant policy documents.

None of the directors received any remuneration or other financial benefit for their services during 2008-09 (2007-08 - nil). None of the directors was reimbursed for travel expenses incurred in the performance of their duties (2007-08 - nil). All directors have confirmed that they do not have, and have not had, any beneficial interest in any contract with the charity.

*Staff*

Directors have delegated the day-to-day operational management of LLGS to the Chief Executive. The Chief Executive regularly reports on these operations as well as fundraising and HR matters, and supports the directors in developing their strategic plans. The Chief Executive provides detailed management accounts to directors each quarter and reports on significant financial matters each month.

Three other members of staff - a Facilities and Office Administrator, an Information Worker and a Volunteer Coordinator - currently support the Chief Executive.

*The charity's assets*

Acquisitions and disposals of fixed assets during the year are recorded in the notes to the accounts. The directors are of the opinion that the open market value of the freehold land and buildings is in excess of the net book value at which they are shown on the balance sheet.

**Structure, governance and management** (continued)

*Investment powers*

Under the memorandum and articles of association the charity has the power to make any investment the directors believe appropriate.

**Risk management**

The directors regularly assess those risks which they envisage might affect the functioning of the charity, and its ability to achieve its objectives. The main types of risk are identified and examined together with an assessment of their severity and likely impact. They can be summarised into the following areas:

- ◆ Risk of misleading information being provided to callers
- ◆ Loss of key staff members and directors
- ◆ Building
- ◆ Recruitment and retention of volunteers
- ◆ Reduction in use of LLGS services
- ◆ Loss, failure or corruption of information database
- ◆ Loss or damage to premises and other assets
- ◆ Legal action by third parties

**Directors' responsibilities**

Company law requires the directors (who are trustees of the charity for the purpose of charity legislation) to prepare financial statements which give a true and fair view of the state of affairs of the charity at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year. In preparing financial statements giving a true and fair view, the directors are required to:

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ make judgments and estimates that are responsible and prudent;
- ◆ state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

**Directors' responsibilities** (continued)

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

*Statement of disclosure to auditors*

Each of the directors confirms that:

- ◆ So far as each of the directors is aware, there is no relevant audit information of which the charity's auditors are unaware
- ◆ The director has taken all steps that he/she ought to have taken as a director in order to make himself/herself aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by the directors and signed on their behalf by:

P Nicol

Director

Approved on: 4 August 2009

**Report of the independent auditors to the members of London Lesbian & Gay Switchboard**

We have audited the financial statements on pages 22 to 31 which have been prepared under the historical cost convention and the accounting policies set out on pages 24 and 25.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and independent auditors**

As described on pages 18 and 19 the directors (who also act as trustees of London Lesbian & Gay Switchboard for the purposes of charity law) are responsible for the preparation of the directors' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you whether, in our opinion, the information given in the directors' report is consistent with the financial statements. In addition, we report to you if, in our opinion the charity has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the charitable company is not disclosed.

We read other information contained in the directors' report and consider whether it is consistent with the audited financial statements. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

**Basis of opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

**Basis of opinion** (continued)

We planned and performed our audit so as to obtain all information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**Opinion**

In our opinion:

- ◆ the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the charitable company's state of affairs as at 31 March 2009 and of its incoming resources and application of resources, including its income and expenditure, in the year then ended;
- ◆ the financial statements have been properly prepared in accordance with the Companies Act 1985; and
- ◆ the information in the directors' report is consistent with the financial statements.

Buzzacott LLP  
Chartered Accountants and Registered Auditors  
12 New Fetter Lane  
London  
EC4A 1AG

17 August 2009

## Statement of financial activities Year to 31 March 2009

	Notes	Unrestricted funds		2009 Total funds £	2008 Total funds £
		General fund £	Designated funds £		
<b>Income and expenditure</b>					
<b>Incoming resources</b>					
Incoming resources from charitable activities					
. Provision of information and supporting people					
.. Service Level Agreements	1	72,750	—	<b>72,750</b>	61,660
.. Grants - The Kobler Trust		—	—	—	10,000
.. Grants – Broken Rainbow LGBT Domestic Violence Service UK Ltd		21,345	—	<b>21,345</b>	—
Incoming resources from generated funds					
. Legacies		11,888	—	<b>11,888</b>	1,900
. Regular donations and community fundraising					
..Community donations	2	14,904	—	<b>14,904</b>	13,482
..Friends of LLGS	2	9,068	—	<b>9,068</b>	9,586
. Interest receivable		5,628	—	<b>5,628</b>	10,847
<b>Total incoming resources</b>		<b>135,583</b>	<b>—</b>	<b>135,583</b>	107,475
<b>Resources expended</b>					
Cost of generating funds					
. Cost of generating voluntary income	3	12,315	—	<b>12,315</b>	8,953
Charitable activities					
. Supporting people	4	130,575	—	<b>130,575</b>	110,035
. Provision of information	5	54,316	—	<b>54,316</b>	48,116
Governance costs	6	13,835	—	<b>13,835</b>	11,285
<b>Total charitable expenditure</b>		<b>211,041</b>	<b>—</b>	<b>211,041</b>	178,389
<b>Net outgoing resources before transfers</b>		<b>(75,458)</b>	<b>—</b>	<b>(75,458)</b>	(70,914)
<b>Transfers between funds</b>	14	8,531	(8,531)	—	—
<b>Net movement in funds i.e. net expenditure</b>	7	<b>(66,927)</b>	<b>(8,531)</b>	<b>(75,458)</b>	(70,914)
<b>Balances brought forward</b>					
<b>at 1 April 2008</b>		106,458	219,884	<b>326,342</b>	397,256
<b>Balances carried forward</b>					
<b>at 31 March 2009</b>		39,531	211,353	<b>250,884</b>	326,342

All recognised gains and losses are included in the above statement of financial activities.

All of the charity's activities derived from continuing operations during the above two financial years.

There is no difference between the net movement in funds stated above and its historical cost equivalent.

**Balance sheet** 31 March 2009

	Notes	2009 £	2009 £	2008 £	2008 £
<b>Fixed assets</b>					
Tangible assets	10		<b>148,666</b>		152,130
<b>Current assets</b>					
Debtors	11	<b>8,511</b>		7,683	
Cash at bank	12	<b>102,364</b>		178,069	
		<b>110,875</b>		185,752	
<b>Creditors:</b> amounts falling due within one year	13	<b>(8,657)</b>		(11,540)	
<b>Net current assets</b>			<b>102,218</b>		174,212
<b>Total net assets</b>			<b>250,884</b>		326,342
<b>Represented by:</b>					
<b>Unrestricted income funds</b>					
General fund			<b>39,531</b>		106,458
Designated funds					
. Tangible fixed assets fund	14	<b>148,666</b>		152,130	
. Building refurbishment fund	14	<b>22,653</b>		25,000	
. New technologies fund	14	<b>9,280</b>		12,000	
. Diversity fund	14	<b>15,000</b>		15,000	
. Future development fund	14	<b>15,754</b>		15,754	
			<b>211,353</b>		219,884
<b>Total funds</b>			<b>250,884</b>		326,342

Approved by the directors and signed on their behalf by:

M Williams

Director

Approved on: 4 August 2009

### **Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), the Statement of Recommended Practice “Accounting and Reporting by Charities” (SORP 2005) issued by the Charity Commission in March 2005, and the Companies Act 1985.

### **Cash flow**

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 ‘Cash flow statements’.

### **Incoming resources**

Incoming resources are recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

#### ◆ Grants and service agreements

Income from grants and service agreements, including capital grants, is included in incoming resources when these are receivable, except as follows:

- ◇ When funders specify that grants and monies given to the charity must be used in future accounting periods, the income is deferred to those periods.
- ◇ When funders impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

When funders specify that grants and similar monies, including capital grants, are for particular purposes, which do not amount to pre-conditions regarding entitlement, the income is included in incoming resources as restricted funds when receivable.

#### ◆ Donations and fundraising

Voluntary income received by way of fundraising and other donations is included as incoming resources when receivable.

#### ◆ Legacies

Legacies are included in incoming resources when the charity is advised by the personal representatives of an estate that payment will be made or property transferred and the amount involved can be quantified.

#### ◆ Interest receivable

Interest is included in incoming resources when receivable by the charity.

**Resources expended and basis of apportioning costs**

Expenditure is included in the statement of financial activities when incurred and includes the attributable VAT which cannot be recovered.

Resources expended comprise the following categories:

- a. The costs of generating funds include those costs associated with generating voluntary income.
- b. The costs of charitable activities comprise expenditure on the provision of information and support via a telephone helpline and website and include the costs of:
  - ◆ Supporting people
  - ◆ Provision of information
- c. Governance costs comprise the costs associated with governance of the charity and its assets. Included within this category are costs associated with the strategic as opposed to day to day management of the charity's assets.

The majority of costs are directly attributable to these categories and any apportionment between headings is negligible.

**Tangible fixed assets**

All assets costing more than £1,000 and which have with an expected useful life exceeding one year are capitalised.

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

- ◆ Freehold property 3.33% on reducing balance
- ◆ Furniture, fittings and equipment 25% on reducing balance

**Fund accounting**

Funds held by the charity are as follows:

- ◆ The general fund comprises those monies which may be used towards meeting the charitable objectives of the charity and which may be applied at the discretion of the directors.
- ◆ The designated funds are monies set aside out of general funds and designated for specific purposes by the directors.

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

**1 Service Level Agreements**

	<b>2009 Total funds £</b>	2008 Total funds £
Kensington & Chelsea Primary Care Trust	<b>72,750</b>	61,660

The Kensington & Chelsea Primary Care Trust administers funding to London Lesbian and Gay Switchboard on behalf of all London Primary Care Trusts via the London HIV Consortium

In accordance with subsection 37(4) of the Local Government and Housing Act 1989, revenue grants which were awarded for the general running costs of the organisation have been used fully in accordance with the terms under which they were granted.

**2 Regular donations and community fundraising**

	<b>2009 Total funds £</b>	2008 Total funds £
Community donations	<b>14,904</b>	13,482
Friends of LLGS	<b>9,068</b>	9,586
	<b>23,972</b>	23,068

**3 Cost of generating voluntary income**

	<b>2009 Total funds £</b>	2008 Total funds £
Staff costs	<b>5,765</b>	5,925
Premises	<b>975</b>	910
Operating costs	<b>1,561</b>	270
Other direct costs	<b>4,014</b>	1,848
	<b>12,315</b>	8,953

**4 Supporting people**

	<b>2009 Total funds £</b>	2008 Total funds £
Staff costs	<b>62,000</b>	59,823
Premises	<b>21,922</b>	19,791
Operating costs	<b>38,796</b>	25,133
Other direct costs	<b>7,857</b>	5,288
	<b>130,575</b>	110,035

**5 Provision of information**

	<b>2009 Total funds £</b>	2008 Total funds £
Staff costs	<b>34,783</b>	34,226
Premises	<b>8,064</b>	7,334
Operating costs	<b>9,700</b>	6,283
Other direct costs	<b>1,769</b>	273
	<b>54,316</b>	48,116

**6 Governance costs**

	<b>2009 Total funds £</b>	2008 Total funds £
Staff costs	<b>3,705</b>	3,902
Premises	<b>1,311</b>	1,212
Operating costs	<b>1,754</b>	178
Other direct costs	<b>7,065</b>	5,993
	<b>13,835</b>	11,285

**7 Net movement in funds i.e. Net expenditure**

This is stated after charging:

	<b>2009 Total funds £</b>	2008 Total funds £
Staff costs (note 8)	<b>106,253</b>	103,876
Depreciation	<b>8,531</b>	9,594
Irrecoverable VAT	<b>8,273</b>	7,303
Auditors' remuneration (including VAT)		
. Statutory audit services	<b>4,195</b>	3,910
. Other services	<b>646</b>	—

**8 Staff costs and directors' remuneration**

	<b>2009 Total funds £</b>	2008 Total funds £
Staff costs during the year were as follows:		
Wages and salaries	<b>95,530</b>	93,239
Social security costs	<b>9,733</b>	9,436
	<b>105,263</b>	102,675
Agency staff, recruitment and payroll administration	<b>990</b>	1,201
	<b>106,253</b>	103,876

The charity employed 4 full-time members of staff during the year (2008 – three employees); a chief executive; an employee responsible for providing administrative assistance supporting the work of the volunteers and ensuring continuity in the office; an information worker responsible for gathering information and developing the management database and website ([www.queery.org](http://www.queery.org)); and the fourth employee was responsible for ensuring that the helpline is adequately staffed by volunteers and for the support of those volunteers.

No employee earned more than £60,000 per annum (2008 – none).

No director received any remuneration for their services as director and no director received any reimbursement for their expenses as directors (2008 – £nil).

**9 Taxation**

London Lesbian and Gay Switchboard is a registered charity and, therefore, is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

## 10 Tangible fixed assets

	Freehold property £	Furniture, fittings and equipment £	Total £
<b>Cost</b>			
At 1 April 2008	228,384	96,098	<b>324,482</b>
Additions	—	5,067	<b>5,067</b>
Disposals	—	(84,882)	<b>(84,882)</b>
At 31 March 2009	228,384	16,283	<b>244,667</b>
<b>Depreciation</b>			
At 1 April 2008	86,400	85,952	<b>172,352</b>
Released on disposal	—	(84,882)	<b>(84,882)</b>
Charge for the year	4,728	3,803	<b>8,531</b>
At 31 March 2008	91,128	4,873	<b>96,001</b>
<b>Net book values</b>			
At 31 March 2009	<b>137,256</b>	<b>11,410</b>	<b>148,666</b>
At 31 March 2008	141,984	10,146	152,130

The directors are of the opinion that the open market value of the charity's freehold property is in excess of its net book value. However, the directors do not believe that the cost of quantifying the difference is commensurate with any added benefit that would be gained by a user of these financial statements having access to such information.

Disposals during the year relate to the elimination from the financial statements of assets with a net book value of £nil and negligible realisable value.

## 11 Debtors

	2009 £	2008 £
Accrued income	<b>4,486</b>	—
Prepayments	<b>4,025</b>	7,683
	<b>8,511</b>	7,683

## 12 Cash at bank

	2009 £	2008 £
The Royal Bank of Scotland plc	<b>4,465</b>	1,562
CAF Bank Ltd	<b>97,899</b>	176,507
	<b>102,364</b>	178,069

**13 Creditors: amounts falling due within one year**

	2009 £	2008 £
Expense creditors	3,780	7,740
Accruals	4,877	3,800
	<b>8,657</b>	<b>11,540</b>

**14 Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the directors for specific purposes:

	At 1 April 2008 £	Transfers/ utilised/ released £	At 31 March 2009 £
Tangible fixed assets fund	152,130	(3,464)	<b>148,666</b>
Building refurbishment fund	25,000	(2,347)	<b>22,653</b>
New technologies fund	12,000	(2,720)	<b>9,280</b>
Diversity fund	15,000	—	<b>15,000</b>
Future development fund	15,754	—	<b>15,754</b>
	219,884	(8,531)	<b>211,353</b>

Transfers to designated funds are decided on by the directors in the light of the charity's future commitments and strategy.

◆ Tangible fixed assets fund

The tangible fixed assets fund represents the net book value of the charity's tangible fixed assets. The fund has been created in order to emphasise the fact that the assets are fundamental to the charity's activities and are not readily realisable, i.e. they do not represent liquid resources available to the directors.

◆ Building refurbishment fund

The building refurbishment fund comprises monies to ensure that the charity's property is maintained to the required standard and is a safe accessible environment. Work identified for this fund include the expansion of the administrative offices to accommodate any future increases in staff, replacement of the lift, repairs to any reoccurrence of previous damp damage and the future repair and replacement of furniture, fittings and office equipment.

◆ New technologies fund

The new technology fund comprises monies to enable the charity to fund the development of new services and delivery methods using new technologies (such as online chat, SMS text), and to enable the charity to periodically upgrade its systems to ensure that it takes advantage of any future developments in telephone and IT technologies.

**14 Designated funds** (continued)

◆ Diversity fund

The diversity fund comprises monies set aside to enable the charity to fund work that improves the diversity of the organisation, as this is recognised as a key priority and cannot be ignored even when money may be tight.

◆ Future development fund

The future development fund comprises monies set aside to allow development of existing services, such as updates to the Turing project; and investment in the charity's future income generating activities, such as developing lower risk income sources such as donations from individuals.

**15 Analysis of net assets between funds**

	General funds £	Designated funds £	Total 2009 £
<b>Fund balances at 31 March 2009</b>			
<b>are represented by:</b>			
Tangible fixed assets	—	148,666	<b>148,666</b>
Net current assets	39,531	62,687	<b>102,218</b>
<b>Total net assets</b>	<b>39,531</b>	<b>211,353</b>	<b>250,884</b>

**16 Members liability**

In accordance with the charity's Memorandum of Association, every member of the company undertakes to contribute to the assets of the charity if it is wound up during the time that he or she is a member, or within one year. Such contributions are to be applied towards payment of the debts and liabilities of the charity contracted before the time at which he or she ceased to be a member, the costs, charges and expenses of winding up of the same, and for the adjustment of the rights of the contributors amongst themselves. The contribution that may be required shall not exceed £1.