

**GALYIC (Gay and Lesbian Youth in Calderdale)**

Charity number 1110577

A company limited by guarantee number 05093235

**Annual Report and Financial Statements**

**for the year ended 31 March 2011**

# **GALYIC (Gay and Lesbian Youth in Calderdale)**

## **Annual Report and Financial Statements for the year ended 31 March 2011**

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**Prepared by West Yorkshire Community Accounting Service**

# **GALYIC (Gay and Lesbian Youth in Calderdale)**

## **Trustees' report for the year ended 31 March 2011**

### **Reference and administrative details of the charity, its trustees and advisors**

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Mike Newman	Chair	
Andrew Bewers	Vice-chair	
John Rodgers	Treasurer	Resigned August 2011
Olinda Oleksewycz		Resigned August 2011
Margaret Danbury		
Nathaniel McGowan		
Kathryn Glanville		Resigned October 2010
Jeanette Clarke		Appointed May 2010
		Resigned April 2011
Nicholas Quayle		Appointed May 2011

**Company secretary** Liz North

**Charity number** 1110577

**Company number** 05093235

#### **Registered and principal address**

The Town Hall  
St Georges Street  
Hebden Bridge  
West Yorkshire  
HX7 7BY

#### **Bankers**

The Cooperative Bank  
P.O Box 250  
Delf House  
Southway  
Skelmersdale  
WN8 6WT

#### **Independent examiner**

Helen Galvin FCCA  
For and on behalf of:

#### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

#### **Structure, governance and management**

The charity is a company limited by guarantee and was formed on 5 April 2004. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

#### **Method of recruitment and appointment of trustees**

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

# **GALYIC (Gay and Lesbian Youth in Calderdale)**

## **Trustees' report (continued) for the year ended 31 March 2011**

### **Objectives and activities**

#### **The charity's objects**

To relieve the mental and emotional distress suffered by young persons within Calderdale who are lesbian, gay, bisexual, transgender (LGBT) or in doubt about their sexuality by the provision of advice, education, counselling and support with the object of increasing self-esteem and positive identity amongst said persons.

To promote equality and diversity and to eliminate discrimination in relation to lesbian, gay, bisexual and transgender (LGBT) persons by advancing education and raising awareness of issues affecting said persons.

#### **Working to Deliver our Aims**

Our aims and objectives are the driving force behind the delivery of services to LGBT young people in Calderdale who are the direct and indirect beneficiaries of the work we do. This ensures that the planning,

delivery and evaluation of all that we deliver is in accordance with the guidance on public benefit produced

by the Charity Commission.

Young LGBT people in Calderdale are often isolated from peers, experiencing homophobic bullying at school and college and unable to access mainstream services for support and information that meets their

needs. Our research this year showed that young LGBT people are increasingly vulnerable to mental health problems, drug and alcohol misuse and despite recent changes in legislation and awareness of issues, many of the young people we work with are rejected by their families and find themselves homeless.

GALYIC's primary focus is therefore to provide services that enable young LGBT people develop positive identities and strategies for living successful lives in a heterosexist world. We also work with agencies on a

local and national level to enable them to develop their services in ways that improve accessibility and appropriateness for LGBT young people.

We do this by providing:

- a) One to one support for individuals who identify as LGBT
- b) Group activities that engender a positive identity, raise self esteem and reduce isolation
- c) Provide a range of volunteering opportunities for young LGBT people to develop their skills and take an active part in the development of GALYIC and the services it delivers
- d) Work in partnership with mainstream agencies, decision and policy makers to bring about change in the way services are delivered locally, regionally and nationally

It is through this varied approach that the Trustees are able to refer back to our aims and objectives and be confident that what we are doing continues to be for public benefit.

#### **Working for Public Benefit 2010/11**

GALYIC's objects and funding limit the area of direct work with young LGBT people to Calderdale. In the promotion of equality and diversity and to limit discrimination against LGBT young people in Calderdale, GALYIC is able to extend its work to a regional and national level to influence policy and strategic direction locally.

The statutory and many voluntary sector services for children and young people in Calderdale do not monitor for sexual orientation so it is extremely difficult to gauge how many LGBT young people are accessing mainstream services and having their needs met.

# **GALYIC (Gay and Lesbian Youth in Calderdale)**

## **Trustees' report (continued) for the year ended 31 March 2011**

### **Chairperson's Report**

This is a time of financial restriction unparalleled in recent times, even though we felt ourselves at other times under pressure. The careers service, for which I worked before my retirement, has such a happy history of co-operation with GALYIC. I gather it has been pared to the bone and is absent from some areas where it was previously very much present. We cannot anticipate any improvement in the near future, which will be marked by what are officially known as 'efficiency savings' but often referred to as 'cuts'. The overall economic picture is such that differences between political parties account for the speed of these cuts, rather than whether or not they should be implemented. This grim scene forms the background to all our actions. However, we are not exactly unused to penny pinching, and have performed miracles in the past – it looks as if we will have to do so for a little longer. Our strength lies in the commitment of those working for us, and in the human qualities they bring to working with young people, as always.

My civil partner and I recently saw the play 'The Pride', which contrasts the situation of gay people in 1958 and 2008. Clearly the situation has improved greatly in that time, but issues remain, and will always do so, but this means we must continue the campaign. As I near 70, it is also clear that I, like all of us, will not continue in the same way forever. I hope I have contributed a little, but others will take my place in the future – none of us are indispensable!

Mike Newman, Chairperson

### **Treasurer's Report**

As always we are very grateful to our current range of funders, and to the staff and board members who, over the years, have made such strenuous efforts to attract the finance GALYIC needs to carry out its important work. Opening up and balancing funding sources has always been a precarious business, but in March 2011 it looks to be more difficult than ever.

Government cutbacks are biting hard on local authorities and other statutory bodies, and we are relieved that our grant from Calderdale Community Services has remained untouched for 2011/12. Beyond that however, we have notice of a major review of their funding priorities and the overall level of grant aid available. Statutory funding has always fallen some way short of covering GALYIC's core costs, so that even if we are successful in maintaining it at the current level, there will be a continuing need to also look elsewhere. From amongst our non-statutory funders, the Vinolved grant ends with this financial year and Lloyds TSB's during 2011/12. So whatever else happens, we will be launching a major fundraising effort once again.

John Rodgers, Treasurer

### **The National Context For LGBT Young People**

In April 2011 the Public Sector Equality Duty becomes law. This means that public services should, by law, meet the needs of those groups identified in the Equality Act; this includes LGBT young people.

The new government's mental health strategy, "**No Health Without Mental Health: a cross-Government mental health outcomes strategy for people of all ages**" states,

*"...People who are lesbian, gay and bisexual all have a higher risk of mental health problems and of self-harm. They also suffer more attacks and violence. Experiences of mental health services are reportedly poor, and monitoring of sexual orientation is patchy, making it less easy to develop tailored service responses. A priority action for securing improved outcomes is to achieve routine local monitoring of access to services, experience and outcome by sexual orientation."*

The supporting document, "Delivering Better Mental Health Outcomes For People Of All Ages" states, "*As children grow and become young adults, they continue to need a stable and nurturing environment that supports them to develop independence. However, it is important to target children and young people at particular risk of developing mental health problems.*"

The list of vulnerable groups includes young lesbian, gay and bisexual people. It is nice to think that our work with the National CAMHS Support Service (NCSS) bore fruit and that GALYIC played a role in ensuring LGB young people were included in the strategy. It is with great regret that the NCSS was closed down recently.

# **GALYIC (Gay and Lesbian Youth in Calderdale)**

## **Trustees' report (continued) for the year ended 31 March 2011**

We hope that the new Equality Act and subsequent strategies will encourage the public sector to develop services that start to meet the needs of LGBT young people in those areas of the country where provision is sparse. No doubt, however, this will take some time.

### **Achieving Our Objectives for 2010-2011**

#### **1. Continued development and promotion of the GALYIC Needs Assessment Tool and Impact Assessment Tool and resulting development of appropriate policies and procedures.**

We have done a lot of work this year with ReSurv, the company who have put the NATnIMP on line, to amend the NAT and develop the IMP. We are hopeful that the amended NAT, which includes a significantly larger section on members' experiences of accessing services, and the new IMP, will be ready for use during the summer of 2011. This should provide clearer evidence of how successful our interventions have been as well as giving more detail about which services are meeting the needs of LGBT young people.

#### **2. Acquiring funding to ensure on-going development of GALYIC services.**

We have not been able to acquire any new funding during this period. The Vinolved funding ended in March 2011; the Lloyds/TSB funding stream will end in December 2011. BBC Children in Need, which funds our Crisis Intervention post, will come to an end in September 2012, whilst the five-year grant from Calderdale Community Services comes to an end in March 2012. This latter funding system will be changed to one of commissioning in 2012 and there is no guarantee we will be commissioned as this sort of system is geared more towards larger charities. We were hoping to apply to Comic Relief, which has supported GALYIC for six years in the past, but we need to be working in partnership with the local PCT which has been unable to lend its support to our applications so far. This is the biggest threat GALYIC has faced to date.

#### **3. Continued development and up-dating of website.**

The website continues to be regularly up-dated and enlarged, including the news section which carries local, regional, national and international news and identifies research, projects, resources and information relevant to working with LGBT young people. Three sub-sections of the extensive on-line support section have been expanded and developed, these are aimed at professionals, parents and the one for young people on bullying. We have also added a link on the home page to our various videos on YouTube as well as joining Twitter which enables us to get messages out to members quickly. We also have a Facebook account which is used to communicate with members.

#### **4. Developing partnership work with local agencies to improve services to LGBT young people.**

**Probation Service:** For several years now we have provided homophobia awareness training for West Yorkshire Probation Service; this year also included North Yorkshire Probation Service as well as Halifax Probation Service.

**Mental Health:** We have held several meetings with the NHS to encourage the development of more sensitive services to meet the needs of LGBT young people with mental health problems and in particular, those who present at A&E having self-harmed. As part of this campaign we have also regularly attended the Suicide Prevention Strategy Group and gave a presentation to Calderdale and Kirklees CAMHS on LGBT young people and mental health.

**Calderdale Young People's Service:** We took an active role (both staff and members) in the Halifax Town Centre consultation exercise. Closer links were made during this period with Targeted Youth Services which is leading to joint work supporting LGBT young people.

**Children and Young People's Scrutiny Panel:** We gave an up-date on progress made, following a presentation by members last year.

**Area Networks:** Our Crisis Intervention Worker has been attending area Targeted Youth Support Networks to help improve partnership work with other agencies.

**Case Study Group:** We continue to hold bi-monthly case study group meetings with those agencies we work closely with to ensure we develop appropriate support packages for the young people we work with. The group includes the Psychosexual Health Counsellor; Stonham Supported Lodgings Scheme; Branching Out (substance misuse); Young People's Information Shop; CAMHS.

## **GALYIC (Gay and Lesbian Youth in Calderdale)**

### **Trustees' report (continued) for the year ended 31 March 2011**

#### **Achieving Our Objectives for 2010-2011 (continued)**

##### **5. Encourage the development of Gay Straight Alliances in schools in Calderdale.**

We have not been able to support the development of Gay/Straight Alliances in any of the schools. However, we have worked with several schools and have been laying the groundwork for future development.

Our members took part in the Media Box project at Ryburn Valley about challenging stereotypes. Photographs from the project have been added to our website (Services, Projects, Media Box Project).

Links have been developed with Rastrick High School by our Crisis Intervention Worker who continues to provide support for young people at the school.

Working in collaboration with Targeted Youth Services, a series of workshops were run at the school drop-in at Todmorden High School.

Working in partnership with Veronica Mellor, Safeguarding Consultant with Calderdale MBC, we produced a flyer "10 Ways to Support LGBT Young People in Education: A Guide for Staff." The leaflet was distributed throughout schools in Calderdale and is available on our website: Support, Professionals, Supporting LGBT Young People in School. This is a new, on-line, training programme aimed at teachers which we developed as part of our efforts to raise awareness of issues in schools.

Working with the national agency, BeatBullying, several of our members took part in their training programme and are now providing peer support for young people on line at <http://cybermentors.org.uk>.

Working in close partnership with Calderdale Young People's Service, our Crisis Intervention Worker is setting up a Rainbow Alliance group in the Upper Valley. The purpose of the group is to support young people aged 13-17 years who are the victims of homophobic bullying either because they are LGBT or perceived to be LGBT or have parents or other family members who are LGBT. We are working with Calder High School, Todmorden High School and Sowerby Bridge High School on this exciting new venture.

To encourage ancillary services to support LGBT young people in schools we have also provided free training and/or workshops to Calderdale School Personal Advisers; SEAL (Social and Emotional Aspects of Learning) secondary school leads; school sexual health programme; schools safeguarding conference.

To help raise the issue of Homophobic Bullying we gave a presentation to the Calderdale Equality Forum on Homophobic Bullying and our members took an active role in a special meeting of the Calderdale LGBT Network to discuss Homophobic Bullying.

##### **6. Development of joint project with the WomenCentre to support and challenge parents.**

After several meetings, we provided awareness training on LGBT issues to members of the domestic violence Maze Team at the WomenCentre; our staff also attended some of their training on domestic violence. We developed a flyer for the new, joint, project which is available on the newly up-dated section for Parents on our website (Support). An information page on this new Family Support Project has been added to the website.

##### **7. Develop a programme to help reduce the level of alcohol use amongst members.**

We submitted a funding bid to Comic Relief to develop a specific alcohol project with LGBT young people in Calderdale and after reaching the second stage took the decision to withdraw due to the lack of support from Calderdale PCT and the valid concerns raised regarding the small numbers of LGBT young people who would be accessing such a project: this is a major problem with regards to funding specialist services for LGBT young people within a semi-rural area like Calderdale. For something like this to be successful (and this would apply to other specialist services such as mental health, sexual health, housing) the project would need to cover a wider area, such as Calderdale and Kirklees or even West Yorkshire. There remains insufficient support in Calderdale for the development of targeted services for specific groups with a preference for mainstreaming service provision. However, the problem with generic services is that they tend to be 'one size fits all' which means that some of the most vulnerable fall through the net. This problem has been acknowledged in the government's new drugs strategy published in 2010: "*Services also need to be responsive to the needs of specific groups such as black and ethnic minorities and Lesbian, Gay, Bisexual and Transgender users.*"

## **GALYIC (Gay and Lesbian Youth in Calderdale)**

### **Trustees' report (continued) for the year ended 31 March 2011**

#### **Achieving Our Objectives for 2010-2011 (continued)**

Notwithstanding these problems, GALYIC provided free one-day training for the commissioned generic substance misuse project in Calderdale for young people. As a result of this the trainer from the agency ran a session for our members on alcohol misuse and later a six-week Boxing Project was developed for female members of our youth group.

#### **Our Outputs**

- 49 drop-in sessions
- 49 youth group sessions
- 37 new members contacted GALYIC
- 32 were aged between 14 and 18 years
- We were also in contact with 27 members from previous years
- 11 of these were aged 19 years and below
- 18 calls for support regarding young people from youth workers, teachers, mental health staff, housing workers and parents
- 3 self referrals from outside Calderdale
- Distributed over 3,000 GALYIC generic leaflets, Crisis Intervention leaflets and Family Support leaflets across schools, statutory agencies, GP practices and the voluntary sector.

#### **Youth Group Activities**

Monthly Youth Council meetings

Consultations on Orange Box (new youth facility in Halifax) and Health issues; A session on alcohol misuse

Films

Discussions

Roller-blading

Go-Karting

We also attended Calderdale Pride, York Pride and the annual residential. The theme of this residential was "Responding to Minority Distress,". A report on the weekend can be found on our website: <http://www.galyic.org.uk/support/substance2.html>.

#### **Annual Evaluation**

Nine members were present on the evening we conducted the annual evaluation. Here are their responses:

- 8 said they felt less isolated as a result of attending GALYIC
- 7 said their confidence had increased as a result of attending GALYIC
- 9 said they had a more positive identity
- 8 said it had helped to improve their self esteem
- 5 said they felt less depressed as a result of attending GALYIC
- 2 had been referred to another agency (Supported lodgings)

## **GALYIC (Gay and Lesbian Youth in Calderdale)**

### **Trustees' report (continued) for the year ended 31 March 2011**

#### **Comments on GALYIC included:**

"It's increased my confidence loads and the people who come here and the staff are great."

"It's great, I love coming."

"Very good support and good people who attend."

"It's an amazing group and always meets everybody's support needs. Be good to have more contact with schools and raise awareness at schools about the group and bullying."

"Good supportive environment (get rid of plastic chairs)."

"Be good to have more outside of group activities."

#### **New Venues**

During this period we found a new venue for the weekly youth group to meet in central Halifax, as well as moving our office from Todmorden to Hebden Bridge: we are now based in the Town Hall in Hebden Bridge and had a successful celebration event in August; a compilation of photographs can be found on: <http://www.youtube.com/user/beatriceward#p/a/u/1/nB6ymqj7CXA> .

#### **National Involvement**

**Government's Equality Office:** Jan Bridget, our Service Manager, is a member of the Government's Equality Office Stakeholder Group which meets four times a year.

**Equality and Human Rights Commission:** Jan also ran a workshop on LGB Young People at the Equality and Human Rights Commission's conference, Young People's Rights to Fair Treatment.

**Barnardo's:** As a result of the presentation GALYIC members gave to the Barnardo's LGBT Conference last year, Jan was invited to act as an advisor for their LGBT Youth Project. The Project has included pilot studies at various Barnardo's Services around the county to include sexuality within their initial risk assessment monitoring form. Jan attended one of the staff training events they put on and was very impressed by the relatively short session which was basically to dispell people's fears about including sexuality in the monitoring form.

#### **Acknowledgements**

GALYIC's focus is delivering a service for young LGBT people and working with others to make their world a better place for them to grow up and out in. Our thanks go to all young people we have worked with over the year for their input and enthusiasm in the face of adversities and times of laughter and joy. GALYIC would like to thank all those who have funded us to deliver our services to young LGBT people in Calderdale and raise the profile of their needs including:

- BBC Children in Need
- Calderdale MBC Children and Young People's Service
- Calderdale MBC Community Services
- Lloyds TSB Foundation
- Vinvolved
- Youth Opportunities Fund

and the following agencies and individuals who have worked with and supported us:

- Barnado's
- Borwick Hall, Carnforth
- Bradford District Care Trust
- Calderdale & Kirklees Careers Ltd
- Calderdale Association of School Governors
- Calderdale Community Transport
- Calderdale Substance Misuse Service

## **GALYIC (Gay and Lesbian Youth in Calderdale)**

### **Trustees' report (continued) for the year ended 31 March 2011**

#### **Acknowledgements (continued)**

Calderdale Youth Offending Team  
Carlton Church  
Hebden Bridge Community Association  
Holy Trinity School  
Information Shop for Young People  
Jane Oulton  
John Dotchin from ReSURV  
Pennine Housing  
Phil Graves  
Pitstop  
Psychosexual Health Counsellor  
Pupil Referral Unit  
Rastrick High School  
Rhys Duggan Computers  
Ryburn Valley High School  
Schools Out  
Stonham Supported Lodgings Scheme  
Swiftprint  
Todmorden Women's Disco Collective  
West Yorkshire Community Accounting Service  
West Yorkshire Probation Service  
WomenCentre Domestic Violence Service

and others who know who they are with apologies for not having space to list everyone.

#### **Financial review**

The net expenditure for the year was £18,087, including net expenditure of £312 on unrestricted funds and net expenditure of £17,775 on restricted funds.

#### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £18,925.

GALYIC aims to maintain a sufficient level of reserves to ensure that uninterrupted services may continue in the event of any short term funding problems and to ensure sufficient income is available to enable the organisation to meet any statutory liabilities should future funding not be available.

#### **Risk Assessment**

This coming year could be the most difficult GALYIC has experienced in its 12 years as opportunities for funding reduce, the need for the service increases and current funding comes to an end. The Trustees are regularly reviewing the financial security of the organisation and ensuring a fine balance between delivering on our commitments whilst working with fewer resources. Earlier this year provisional redundancy consultation letters were sent to staff in the run up to the outcome of the Community Services grant for the final year in a move to be both prudent and effective as a responsible employer. Thankfully we did not have to make any posts redundant but the future cannot be taken for granted in the current climate as budgets are squeezed and specialisms are encouraged to mainstream to save costs and economies of scale. The Trustees can only remain vigilant to opportunities and prepared for threats so that decisive action can be taken to protect the organisation and take informed risks to help safeguard jobs and services. This might not be possible and ultimately very difficult decisions may have to be made in the coming year depending on the fortunes that befall us and the balance between responsibility and risk being ever precarious.

# **GALYIC (Gay and Lesbian Youth in Calderdale)**

## **Trustees' report (continued) for the year ended 31 March 2011**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 company for the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. 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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) and in accordance with the special provisions the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees:

Signed.....

Name..... Trustee

Date.....

## **GALYIC (Gay and Lesbian Youth in Calderdale)**

### **Independent examiner's report to the trustees of GALYIC (Gay and Lesbian Youth in Calderdale)**

I report on the accounts of the charitable company for the year ended 31 March 2011, which are set out on pages 13 to 16.

#### **Respective responsibilities of the trustees and the examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to examine the accounts under section 43 of the 1993 Act, follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act and state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

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 the 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 statement 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 386 of the Companies Act 2006; and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005).

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.

Signed: .....

Name: Helen Galvin

Relevant professional qualification or body: FCCA

Date: .....

For and on behalf of:

**West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**GALYIC (Gay and Lesbian Youth in Calderdale)**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2011**

	Notes	2011 Unrestricted funds £	2011 Restricted funds £	2011 Total funds £	2010 Total funds £
<b>Incoming resources</b>					
Grants and donations	(2)	123	67,081	67,204	86,102
Fee income		1,590	-	1,590	2,605
Bank interest		80	-	80	89
Other income		2,428	-	2,428	-
<b>Total incoming resources</b>		<b>4,221</b>	<b>67,081</b>	<b>71,302</b>	<b>88,796</b>
<b>Resources expended</b>					
Salaries and NICs	(3)	1,088	68,842	69,930	57,073
Payroll costs		23	542	565	573
Freelance costs		245	2,320	2,565	2,042
Recruitment expenses		-	-	-	1,125
Travel and subsistence		28	998	1,026	1,461
Volunteer expenses		-	2	2	82
Premises		-	4,326	4,326	4,063
Telephone and website		22	1,166	1,188	1,460
Stationery and photocopying		-	461	461	486
Postage		5	137	142	103
Insurance		-	753	753	663
Independent examination		39	386	425	386
Office equipment		768	434	1,202	221
Youth group equipment		-	102	102	499
Staff training		1,613	67	1,680	428
Meeting expenses		-	93	93	-
Publicity		-	675	675	240
Events and activities		-	744	744	4,526
Professional services		-	1,038	1,038	1,753
Depreciation		352	-	352	1,462
Information and educational materials		-	90	90	176
Sundry expenditure		152	21	173	135
Office relocation		198	399	597	-
Trustee expenses		-	18	18	6
Venue hire		-	1,242	1,242	1,155
<b>Total resources expended</b>		<b>4,533</b>	<b>84,856</b>	<b>89,389</b>	<b>80,118</b>
<b>Net (expenditure) / income</b>		<b>(312)</b>	<b>(17,775)</b>	<b>(18,087)</b>	<b>8,679</b>
<b>Fund balances brought forward</b>		<b>19,237</b>	<b>31,895</b>	<b>51,132</b>	<b>42,454</b>
<b>Fund balances carried forward</b>	(4)	<b>18,925</b>	<b>14,120</b>	<b>33,045</b>	<b>51,133</b>

All incoming resources and resources expended derive from continuing activities.

# GALYIC (Gay and Lesbian Youth in Calderdale)

## Balance sheet

as at 31 March 2011

	2011 Unrestricted £	2011 Restricted £	2011 Total £	2010 Total £
<b>Fixed assets</b>				
Tangible assets (5)	-	-	-	352
<b>Total fixed assets</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>352</u>
<b>Current assets</b>				
Debtors and prepayments (6)	2,505	149	2,654	370
Cash at bank and in hand (7)	17,069	19,599	36,668	51,030
<b>Total current assets</b>	<u>19,574</u>	<u>19,748</u>	<u>39,322</u>	<u>51,400</u>
<b>Current liabilities: amounts falling due within one year</b>				
Creditors and accruals (8)	649	5,628	6,277	620
<b>Total current liabilities</b>	<u>649</u>	<u>5,628</u>	<u>6,277</u>	<u>620</u>
<b>Net current assets / (liabilities)</b>	<u>18,925</u>	<u>14,120</u>	<u>33,045</u>	<u>50,780</u>
<b>Total assets less current liabilities</b>	<u>18,925</u>	<u>14,120</u>	<u>33,045</u>	<u>51,132</u>
<b>Net assets</b>	<u>18,925</u>	<u>14,120</u>	<u>33,045</u>	<u>51,132</u>
<b>Funds</b>				
Unrestricted funds	18,925	-	18,925	19,237
Restricted funds	-	14,120	14,120	31,895
<b>Total funds</b>	<u>18,925</u>	<u>14,120</u>	<u>33,045</u>	<u>51,132</u>

For the year ending 31 March 2011 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved at a meeting of the trustees and signed on its behalf by:

Signed: .....

Date: .....

Name ..... Trustee

# **GALYIC (Gay and Lesbian Youth in Calderdale)**

## **Notes to the accounts**

### **for the year ended 31 March 2011**

#### **1 Accounting policies**

##### **Basis of accounting**

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005), the Companies Act 2006 and Financial Reporting Standard for Smaller Entities (effective April 2008).

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out the resources.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £250 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Computers and equipment: 20% straight line basis to nil

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

# GALYIC (Gay and Lesbian Youth in Calderdale)

## Notes to the accounts continued

### for the year ended 31 March 2011

2 Grants and donations	2011	2011	2011	2010
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Vinvolved	-	9,639	9,639	10,483
CMBC Community Services	-	21,854	21,854	21,220
CMBC Children & Young Peoples Service	-	7,000	7,000	5,000
Youth Opportunities Fund	-	-	-	5,811
Lloyds TSB Foundation	-	15,000	15,000	15,000
BBC Children in Need	-	13,588	13,588	27,637
Donations	123	-	123	951
	<u>123</u>	<u>67,081</u>	<u>67,204</u>	<u>86,102</u>

3 Staff costs and numbers	2011	2010
	£	£
Gross salaries	63,938	52,451
Social security costs	<u>5,992</u>	<u>4,622</u>
	<u>69,930</u>	<u>57,073</u>

The average number employees during the year was 3, being an average of 2.4 full time equivalent (2010:3 and 2.4 FTE).

There were no employees with emoluments above £60,000.

4 Restricted funds	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
Voluntary Action Calderdale	1,410	-	-	1,410
Vinvolved	185	9,639	9,792	32
CMBC Community Services	380	21,854	22,117	117
CMBC Children & Young Peoples Service	-	7,000	7,000	-
Youth Opportunities Fund 2010	1,281	-	148	1,133
Community Foundation For Calderdale	1,478	-	1,478	-
Lloyds TSB Foundation	12,467	15,000	16,088	11,379
BBC Children in Need	<u>14,694</u>	<u>13,588</u>	<u>28,233</u>	<u>49</u>
	<u>31,895</u>	<u>67,081</u>	<u>84,856</u>	<u>14,120</u>

#### Fund name

Voluntary Action Calderdale  
 Vinvolved  
 CMBC Community Services  
 CMBC Children & Young Peoples Service  
 Youth Opportunities Fund 2010  
 Community Foundation For Calderdale

#### Purpose of restriction

Towards the GALYIC needs and assessment impact tool kit  
 Create and develop volunteering opportunities for members  
 To deliver the GALYIC youth group  
 To deliver the GALYIC youth group  
 Towards the cost of a residential and activities  
 To raise awareness of the needs of LGBT young people with their parents by delivering a training course, producing a booklet and helping to set up an Fflag  
 Support towards the managers salary and office rent  
 To deliver a crisis intervention support service

Lloyds TSB Foundation  
 BBC Children in Need

# **GALYIC (Gay and Lesbian Youth in Calderdale)**

## **Notes to the accounts continued**

### **for the year ended 31 March 2011**

<b>5 Tangible assets</b>	Computers & equipment	Total
<u>Cost</u>	£	£
At 1 April 2010	7,308	7,308
Additions	-	-
At 31 March 2011	<u>7,308</u>	<u>7,308</u>
<u>Depreciation</u>		
At 1 April 2010	6,956	6,956
Charge for year	352	352
At 31 March 2011	<u>7,308</u>	<u>7,308</u>
<u>Net book value</u>		
At 31 March 2011	<u>-</u>	<u>-</u>
At 31 March 2010	<u>352</u>	<u>352</u>
<b>6 Debtors and prepayments</b>	2011	2010
	£	£
Debtors	2,388	-
Prepayments	266	370
	<u>2,654</u>	<u>370</u>
<b>7 Cash at bank and in hand</b>	2011	2010
	£	£
Current account	36,568	50,975
Cash in hand	100	55
	<u>36,668</u>	<u>51,030</u>
<b>8 Creditors and accruals</b>	2011	2010
	£	£
Creditors	225	235
Accruals	425	385
Deferred income	5,627	-
	<u>6,277</u>	<u>620</u>

### **9 Trustee expenses**

During the year 2 trustees were paid a total of £18 in respect of travel (previous year: 1 trustee and £6).

### **10 Related party transactions**

There were no related party transactions during this or the previous accounting year.