

1110577  
31/03/09

**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 2009**



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

**Annual Report and Financial Statements  
for the year ended 31 March 2009**

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**Prepared by West Yorkshire Community Accounting Service**

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

## **Directors' report**

The Directors during the year were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Mike Newman	Chair	
Olinda Oleksewycz	Vice-chair	
John Rodgers	Treasurer	
Margaret Danbury		
Nathaniel McGowan		Appointed May 2008
Andrew Bewers		Appointed April 2009

### **Company Secretary**

Liz North

### **Method of appointment**

Directors are elected by the members at the AGM.

### **Registered address**

c/o Bear Wholefoods Co-op Ltd  
29 Rochdale Road  
Todmorden  
OL14 7LA

### **Bankers**

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

### **Governing document**

Memorandum and Articles of Association dated March 2004. Amended by Special Resolution dated November 2007.

### **Objects of the organisation**

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.

### **Independent examiner**

Elaine Carter-Walker  
on behalf of:

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

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

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

## **Directors' report continued**

### **Chairperson's Report**

We always seem to be victims of our own success, and this remains the case at the time of writing, a clear need having become apparent to divide the members into younger - perhaps up to 18 - and older - 18 to 25 years. Separate sessions are needed, provided the resources to do so can be found. This is never easy, and may be less so in the current economic circumstances which are beyond our control. It remains the case however that the work being done in Calderdale for lesbian, gay, bisexual and transgender young people far exceeds that in many other areas, even though at present there is a hiatus in staffing the group sessions, a gap being filled by Jan - where would we be without her? Contemplating an eventual future time when she will no longer be making her innumerable contributions is as hard as planning for Alex Ferguson's successor at Old Trafford. We are already excited at the prospect of staffing to offer individual crisis intervention and support, building on similar work done in the past. This is a need that is likely always to be with us, and we are delighted to be able to provide it.

Premises have been an ongoing issue, as redevelopment has deprived us of our spacious accommodation at the Ebenezer Centre. At the time of writing an arrangement has been made with an alternative, both central and safe, and we hope to be able, in next year's report to note its success.

Presentations by members, such as the Schools Out conference in London, have been impressive and produced excellent feedback; this clearly builds self confidence and shows what talented young people we have in GALYIC. We were especially glad to be invited to speak to the Calderdale Children's Trust, arising from the Ten Years On research project. The revamped GALYIC website looks very striking and contains a great deal of information, though this is still a work in progress - as I suppose, it must always be.

Finance has been comparatively bright of late, enabling us to launch into some of the projects which would otherwise wait on the shelf. What the future holds will depend on many factors, most beyond our control, but, given all that has been achieved, and how we have survived past crises where answers look impossible to find, I feel we should continue to forge ahead.

Mike Newman, Chairperson

### **Treasurer's Report**

Once again, a big thank you to all those who helped GALYIC's work over the year with funding and other support.

As I noted last year, attracting the finance needed to maintain our services continues to present a major challenge, because whilst we are grateful to our Local Authority for their ongoing grant-aid, this covers well under 50% of our core costs. Nor have the joint commissioning arrangements (operative from April 2008) yet borne fruit, although money was forthcoming from the Primary Care Trust for an important piece of evaluative work in 2008/9. In light of this, we are very grateful to the Lloyds TSB Foundation for their support over the next 3 years.

During the year we have also made a successful application to BBC Children in Need to fund the post of Crisis Intervention Support Worker for 3 years (to commence in 2009/10) and to Calderdale Community Foundation for a one off piece of work with parents of LGBTQ young people.

Many thanks to Jan and Liz for their considerable work on these, and to Margaret, who has brought much needed fundraising expertise to our Management Board.

John Rodgers, Treasurer

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

## **Directors' report continued**

### **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 to 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 2008-9**

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 number of children and young people aged 5 to 24 years old in Calderdale was estimated to be 49,700 in 2007; on the basis of the recognised estimate of 5% of young people identifying as LGBT, the LGBT youth population in Calderdale is likely to be in the region of 2,485.

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 is limited to the number of young people it can work with due to funding and resource constraints and this year was in contact with 60 young people who attended the youth group or received one to one support in person, by email or text.

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

## **Directors' report continued**

### **Review of progress and achievements**

#### **1. Doing What Matters: Working With Young People**

Delivered 49 weekly youth group sessions with an average attendance of 18 young people  
Provided 21 extra sessions for joint activities with other LGBT youth groups, project work and a residential

50 drop in sessions providing one to one support with an average attendance of 10 young people per session

31 new young people accessed GALYIC

Responded to 42 enquiries for support and information

Received 39 referrals and enquiries for young people

24 young people contacted us directly for support and information

3 trans young people contacted us for support

41% of young people accessing GALYIC this year were aged between 12 - 15 years old

46% of young people were aged between 16 - 19 years old

7% of the enquiries were for young people aged under 12 who were questioning their sexual orientation, gender identity or experiencing parental rejection, homophobic bullying at school

82% of young people using GALYIC services scored them as good/very good

93% reported positive outcomes from GALYIC interventions

#### **2. Young People Doing It For Themselves**

GALYIC is a youth led organisation and this year we were able to further develop a range of volunteering opportunities following a successful consortium bid for Vinvolved funding. The aim of this project is to encourage GALYIC members to become volunteers, develop their skills and raise awareness of their needs to a wider audience using a variety of methods. Working within a consortium of other organisations including schools and other voluntary sector groups, the aim is also to encourage other local agencies to become more sensitive to the needs of LGBT volunteers and develop inclusive volunteering opportunities.

Over the year we have successfully provided 111 volunteering opportunities for GALYIC members ranging from helping out in the GALYIC office, setting up the youth council to engage all members in decisions about the youth group and GALYIC services. Members also represented the needs of LGBT young people on external committees such as the Hate Crime Scrutiny Panel where homophobic and other hate incidents reported to the Police are reviewed. As many of the young people accessing GALYIC have experienced homophobic abuse and not reported it, this was an opportunity for them to speak up for their community and gain an understanding of how the authorities work to combat crimes against them.

One of the biggest successes of the Project is the young people delivering presentations to a range of audiences locally, regionally and nationally including:

National LGBT Mental Health Conference, Nottingham

Supported Lodgings Scheme, Calderdale

Stonham Housing, Leeds

Regional Youth Work Unit Network

Schools Out Conference, London

Ten Years On Launch, national conference held in Calderdale

Hate Crime Reporting Centres Re-Launch, Calderdale

Leeds LAGIP (Lesbians, and Gays in Probation) National Conference

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

## **Directors' report continued**

### **Review of progress and achievements continued**

The presentations have been prepared with the support of staff and include their personal stories, how they have overcome the issues faced and what different agencies can do to bring about change for the young people. GALYIC members were invited to present to the Calderdale Children's Trust who sent a letter to strategic partnerships asking them to respond to the findings of the Ten Years On report and give feedback on actions taken by January 2010.

So whilst there is no additional funding forthcoming, LGBT young people are having the opportunity to get their voices heard by people in positions of power and as a result are starting to be identified in relevant strategies and, hopefully, this will ultimately result in mainstream and specialist children and young people's services taking on board the needs of LGBT young people and making their services more relevant and accessible to them.

The involvement of young people in GALYIC runs through all our activities and this includes the recruitment of staff which they took part in this year with great enthusiasm. The young people use the job descriptions and person specification to devise their questions and organise the scoring system and then they arrange interviews to take place at the Youth Group the evening before the formal interviews with the Manager and representatives from the Board. A representative from the youth group is also a member of this interview panel and the young people's scores are taken into account as part of the final appointment. All the candidates who have taken part in this youth led process have been impressed by the maturity and insight of the young people and have enjoyed the interviews.

### **3. GALYIC Goes Global: [www.galyic.org.uk](http://www.galyic.org.uk)**

The GALYIC website is possibly the most informative LGBT youth website in the country and is something the young people and staff are extremely proud of as it has been two years in the making. Its design is aimed to meet the needs of young people and professionals and jam packed full of information and links to other useful sites.

The 'About' section is all about GALYIC and the services we offer, with 19 sections ranging from Activism to Youth Group; Training, the Team and the Board; Aims and Objectives and History of the organisation.

The News section was introduced in October 2008. It includes up-to-date national and international news related to LGBT young people, as well as news about GALYIC's achievements and activities. We are not aware of another service like this specifically for LGBT young people in the UK.

We also introduced the Events section during this period. This section includes events which GALYIC have either organised or are taking part in. It only shows information about forthcoming events; those that have been completed are deleted to ensure the website is up-to-date. This work is not resourced but is vital for the credibility of the site.

The Links section provides access to other LGBT youth groups in Yorkshire, national LGBT organisations, research and information on specific LGBT communities and issues, such as Disabled LGBTs, Alcohol and Drugs and Education etc.

The most recent addition during this period is the on-line Support section. This is divided into Bullying, Coming Out, Email Support, Health, Housing, Parents and Professionals. Each section contains an overview of the issues plus links to further resources and information. For example, the Coming Out section has a further four sub-sections on: Coming Out to Yourself, Coming Out to Your Family, Our Stories, Other Publications. The Health section includes pages on Health Inequalities, Mental Health and Alcohol and Drugs.

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

## **Directors' report continued**

### **Review of progress and achievements continued**

Feedback from young people, professionals and parents accessing the site has been positive and the range of information and resources greatly appreciated.

From November 08 to March 09 the website received 80,695 hits.

#### **4. GALYIC 10 Years On**

The event that really stands out this year in GALYIC's calendar is the completion, publication and launch of the 'Ten Years On: Lesbian, Gay, Bisexual and Transgender Young People in Calderdale' report. One hundred professionals from Calderdale, Yorkshire and Humberside and some from much further afield attended the one day joint conference we facilitated with the CAMHS Support Service. The report was the culmination of 10 years work with LGBT young people in Calderdale assessing their needs, researching the gaps in service provision locally and measuring the impact of GALYIC's intervention in their lives. The conference was our opportunity to cascade this approach to a range of agencies, highlighting the issues that affect young LGBT people and the role the agencies can have in changing this - both practically and strategically.

This piece of work was made possible by one off grants from Calderdale PCT and the local CAMHS (Child and Adolescent Mental Health Service) which enabled us to develop the Needs Assessment Tool (NAT), a comprehensive assessment system covering all aspects of a young person's life and their experiences of growing up LGBT. This enables workers to develop personal action plans with the young person and support them in making the changes for them to develop positive identities and move on to be successful members of the community.

To measure the impact of this holistic approach, an Impact Assessment Tool (IMP) was developed and the funding gave us the resources to do follow up interviews with the young people, chart their progress and that of other agencies delivering services for children and young people in Calderdale.

At the conference, members of GALYIC gave two presentations: one on the findings of the 50 completed NAT interviews and 25 follow up IMP interviews interspersed with personal stories, and the other on the level of support available to LGBT young people in Calderdale. The findings were compared with the original research conducted in 1998, which led to GALYIC being established to meet the identified need.

In essence, young LGBT people are just as vulnerable now as they were ten years ago; indeed it seems likely that they might be more vulnerable because of the reduction in the age of coming out juxtaposed with the high levels of homophobic abuse in schools and lack of parental support. Levels of self harm and suicide attempts have risen significantly. The only positive change is that teachers are responding more positively when young LGBT young people go to them for support, but positive information about homosexuality in schools has risen only by 5%, from 13% in 1998 18% in 2009.

When the GALYIC statistics are compared with the similar research from other areas, Calderdale emerges with the worse findings, Brighton is next. The best place is London, which is hardly surprising given the number of LGBT youth groups and other, targeted support around housing, mental health, substance misuse and sexual health. In fact, when other data from Calderdale is compared with London it is clear Calderdale is more homophobic as there are greater levels of homophobic bullying and more LGBT young people lost friends when they came out.

This all sounds gloomy, but there is good evidence that GALYIC interventions are reducing levels of mental ill health amongst members and helping them develop positive identities and a higher self esteem.



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

## **Directors' report continued**

### **Review of progress and achievements continued**

#### **GALYIC Objectives For 2009/10**

Development of the NAT and IMP in view of the evaluation of their use and rolling this ground-breaking, comprehensive, assessment tool to other LGBT youth groups around the country.

Finding a new, more appropriate, venue for the youth group, as the numbers are increasing so much that the room where we meet is too small and the activities we can pursue are limited.

If funding bids are successful, recruiting a Crisis Intervention Support Worker and a Youth Participation Worker.

Sufficient funding for core staff and resources.

Continued development of the GALYIC website.

Continued partnership working to improve mainstream and specialist services in meeting the needs of LGBT young people.

Continued pressure on national decision makers to include LGBT young people in relevant strategies, in particular, mental health.

#### **Risk Assessment**

GALYIC is dependent primarily on funding grants and as a provider of services to LGBT young people has limited sources of funding available for the delivery of its services. To secure the future GALYIC continues to ensure that it delivers a high quality service in line with the demands of financial providers and potential commissioners.

As a small organisation with a part time staff team providing core and direct services to meet the charitable objectives and stretch resources further to meet the demands, GALYIC is accountable to the same degree as organisations with greater resources and infrastructures. The charity therefore worked towards securing sustainable long term funding to enable resources to be targetted more effectively at quality service delivery rather than attracting short term grants for one off projects. During this period we successfully achieved funding from Lloyds TSB towards Service Manager salary and rent which is a welcome contribution to core costs that is not covered through the much misunderstood concept of full cost recovery. This is for 3 years and offers some security and match funding against future funding applications.

The increasing numbers of young people experiencing crises and the findings of the Ten Years On report led us to submitting an application to BBC Children in Need for a Crisis Intervention Worker, if successful this will increase the staff team and place us in a stronger position for increased partnership work with agencies and spread the organisation's income across a variety of sources. This year we are delighted to have raised 10% of our income ourselves through the of delivery of training, consultancy and presentations - this is no mean feat for an organisation as small as GALYIC and next year we aim to increase this proportion.

Another year on and the commissioning processes in Calderdale have failed to offer GALYIC an opportunity to deliver targetted support to LGBT young people on behalf of local commissioners. As last year, the process continues to be an opportunity and a threat to the longer term sustainability of the organisation if agencies do not recognise the expertise on their doorstep and the contribution we could make to their targets and outputs.

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

## ***Directors' report continued***

### ***Review of progress and achievements continued***

#### **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:

- Calderdale Child and Adolescent Mental Health Service
- Calderdale Community Foundation
- Calderdale MBC Children's Trust
- Calderdale MBC Community Services
- Calderdale Primary Care Trust
- Lloyds TSB Foundation
- Local Network Fund
- National CAMHS Support Network
- Youth Opportunities Fund

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

- Calderdale & Kirklees Careers Ltd
- Calderdale Community Transport
- Department of Health
- H & P Properties
- Information Shop for Young People
- Jane Oulton
- John Dotchin from ReSurve
- Leeds Animation Project
- National CAMHS Support Network
- Phil Graves
- Psychosexual Health Counsellor
- Stonham Supported Lodgings Scheme
- Swiftprint
- The Bear Wholefood Shop and Café
- The Brunswick Centre
- Voluntary Action Calderdale
- West Yorkshire Probation Service
- West Yorkshire Community Accounting Service

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

#### **Reserves Policy**

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.

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

## **Directors' report continued**

### **Statement of Directors' responsibilities**

Company law requires the Directors to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the company and of the profit and loss of the company for that period. In preparing those financial accounts, the Directors are required to:

select suitable accounting policies and apply them consistently

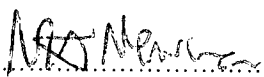
make reasonable and prudent judgements and estimates

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

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

This report is prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Signed on behalf of the Directors by:

Signature..... 

Name..... MRS NEWMAN

Date..... 11.11.09

**GALYIC (Gay and Lesbian Youth in Calderdale)**  
**Independent examiner's report on the accounts of**  
**GALYIC (Gay and Lesbian Youth in Calderdale)**  
**for the year ended 31 March 2009**

I report on the accounts of the charity set out on pages 12 to 17.

**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 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 Act, follow the procedures laid down in the general Directions given by the Charity Commission under section 43(7)(b) of the 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the 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 221 of the Companies Act 1985; and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 226A of the Companies Act 1985 and with the methods and principles of the Statement of

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: Elaine Carter-Walker

Date: 24 November 2009

**West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

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

## **Statement of Financial Activities**

**for the year ended 31 March 2009**

**(including the Income and Expenditure account)**

	Notes	2009 Unrestricted funds £	2009 Restricted funds £	2009 Total funds £	2008 Total funds £
<b>Incoming resources</b>					
Grants and donations	(2)	50	80,216	80,266	40,219
Fee income		9,375	-	9,375	11,500
Bank interest		302	-	302	262
Other income		123	-	123	177
<b>Total incoming resources</b>		<b>9,850</b>	<b>80,216</b>	<b>90,066</b>	<b>52,158</b>
<b>Resources expended</b>					
Salaries and NICs	(3)	(335)	45,491	45,156	44,461
Payroll costs		227	567	794	547
Freelance costs		-	55	55	-
Recruitment expenses		-	167	167	-
Travel and subsistence		(163)	925	762	1,300
Volunteer expenses		-	276	276	471
Premises		(70)	3,640	3,570	4,410
Telephone		(96)	1,128	1,032	1,187
Stationery and photocopying		-	424	424	437
Postage		-	139	139	291
Insurance		-	355	355	496
Computer equipment		-	-	-	107
Furniture and fittings		-	-	-	909
Independent examination		159	222	381	222
Office equipment		-	148	148	267
Youth group equipment		-	232	232	349
Staff training		-	229	229	-
Meeting expenses		(5)	37	32	47
Publications and subscriptions		-	10	10	190
Publicity		-	224	224	2,804
Events		-	6,670	6,670	733
Professional services		-	1,064	1,064	1,015
Depreciation		1,462	-	1,462	1,462
Repairs and renewals		-	127	127	-
Information and educational materials		-	37	37	488
Sundry expenditure		-	48	48	-
<b>Total resources expended</b>		<b>1,179</b>	<b>62,215</b>	<b>63,394</b>	<b>62,193</b>
<b>Net incoming / (outgoing) resources</b>		<b>8,671</b>	<b>18,001</b>	<b>26,672</b>	<b>(10,035)</b>
Transfers between funds					
<b>Fund balances brought forward</b>		<b>12,615</b>	<b>3,167</b>	<b>15,782</b>	<b>25,817</b>
<b>Fund balances carried forward</b>	(4)	<b>21,286</b>	<b>21,168</b>	<b>42,454</b>	<b>15,782</b>

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

## **Balance Sheet**

**as at 31 March 2009**

	2009	2009	2009	2008
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fixed assets</b>				
Tangible assets (5)	1,814	-	1,814	3,276
<b>Total fixed assets</b>	<u>1,814</u>	<u>-</u>	<u>1,814</u>	<u>3,276</u>
<b>Current assets</b>				
Debtors and prepayments (6)	358	292	650	2,500
Cash at bank and in hand (7)	20,065	27,910	47,975	18,022
<b>Total current assets</b>	<u>20,423</u>	<u>28,202</u>	<u>48,625</u>	<u>20,522</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals (8)	951	7,034	7,985	8,016
<b>Total current liabilities</b>	<u>951</u>	<u>7,034</u>	<u>7,985</u>	<u>8,016</u>
<b>Net current assets / (liabilities)</b>	<u>19,472</u>	<u>21,168</u>	<u>40,640</u>	<u>12,506</u>
<b>Total assets less current liabilities</b>	<u>21,286</u>	<u>21,168</u>	<u>42,454</u>	<u>15,782</u>
<b>Net assets</b>	<u>21,286</u>	<u>21,168</u>	<u>42,454</u>	<u>15,782</u>
<b>Funds</b>				
Restricted funds	-	21,168	21,168	3,167
Unrestricted funds	21,286	-	21,286	12,615
<b>Total funds</b>	<u>21,286</u>	<u>21,168</u>	<u>42,454</u>	<u>15,782</u>

The Directors consider that for the year ending 31 March 2009 the company was entitled to exemption under subsection 1 of section 249A of the Companies Act 1985. No member or members have deposited a notice requesting an audit for the financial year under subsection 2 of section 249B of the Act.

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Companies Act 1985 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit and loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities.

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

Name : MICHAEL NEWMAN

Signed : [Signature]

Date : 11.11.09

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

## **Notes to the accounts**

### **for the year ended 31 March 2009**

#### **1 Accounting policies**

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

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005), applicable accounting standards and the Companies Act 1985.

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

The negative balances on unrestricted funds have arisen from the reversal of the previous year accruals. These accruals were allocated to unrestricted funds in the previous years accounts but the actual payments themselves were subsequently allocated to restricted funds in the current financial year.

The overall impact of these changes was not considered material and no changes were made to the accounts for the previous year.

##### **b Income**

Donations and legacies are accounted for when received by the charity. Other income is accounted for on an accruals basis as far as is prudent to do so.

##### **c Grants**

Revenue grants are recognised in the Statement of Financial Activities on receipt, subject to any required conditions being met or services being provided. Capital grants are recognised on receipt in the Statement of Financial Activities. This policy has been adopted to give a true and fair view as recommended by the SORP.

##### **d Taxation**

As a registered 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.

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

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £250.

Rates of depreciation

Fixtures and fittings: 15% straight line basis to nil

Equipment: 20% straight line basis to nil

##### **f Fund accounting**

Funds held by the charity are either:

###### **Unrestricted general funds**

These are funds which can be used in accordance with the charitable objects at the discretion of the Directors.

###### **Restricted funds**

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

###### **Designated funds**

These are funds set aside by the Directors out of unrestricted general funds for specific future purposes or projects.

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**

### **for the year ended 31 March 2009**

2 Grants and donations	2009	2009	2009	2008
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Local Network Fund	-	-	-	3,837
Brunswick Centre	-	-	-	150
Comic Relief	-	-	-	10,000
Todmorden Town Council	-	-	-	379
Vinvolved	-	9,329	9,329	-
Calderdale Community Services	-	21,430	21,430	19,500
CMBC Children & Young Peoples Service	-	5,000	5,000	5,000
Youth Opportunities Fund	-	3,837	3,837	1,348
Community Foundation For Calderdale	-	5,000	5,000	-
Lloyds TSB Foundation	-	15,000	15,000	-
Primary Care Trust	-	15,000	15,000	-
CAMHS	-	5,620	5,620	-
Donations	50	-	50	5
	<u>50</u>	<u>80,216</u>	<u>80,266</u>	<u>40,219</u>

3 Staff costs and numbers	2009	2008
	£	£
Gross salaries	41,750	40,994
Social security costs (Employers N.I)	3,406	3,467
	<u>45,156</u>	<u>44,461</u>

The average number of employees during the year was 3 (2008:4).

4 Restricted funds summary	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
Comic Relief	117	-	117	-
Voluntary Action Calderdale	1,410	-	-	1,410
Todmorden Town Council	292	-	292	-
Vinvolved	-	9,329	9,183	146
Calderdale Community Services (1)	-	20,000	20,000	-
Calderdale Community Services (2)	-	1,430	1,430	-
CMBC Children & Young Peoples Service	-	5,000	5,000	-
Youth Opportunities Fund (1)	1,348	-	1,348	-
Youth Opportunities Fund (2)	-	3,837	2,684	1,153
Community Foundation For Calderdale	-	5,000	81	4,919
Lloyds TSB Foundation	-	15,000	1,460	13,540
Primary Care Trust	-	15,000	15,000	-
CAMHS	-	5,620	5,620	-
	<u>3,167</u>	<u>80,216</u>	<u>62,215</u>	<u>21,168</u>



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

## **Notes to the accounts**

**for the year ended 31 March 2009**

### **4 Restricted funds summary continued**

#### **Purpose of restricted funds**

Comic Relief	Targeted support towards vulnerable lesbian, gay, bisexual and transgender young people
Voluntary Action Calderdale	Youth services quality mark accreditation
Todmorden Town Council	Contribution towards the 'Pink Picture Club' project
Vinvolved	Create and develop volunteering opportunities for members
Calderdale Community Services (1)	To provide youth group sessions and an additional programme of activities
Calderdale Community Services (2)	Towards the cost of taking eight young people to the National Schools Out conference in London
CMBC Children & Young Peoples Service	To support staffing costs for youth group sessions
Youth Opportunities Fund (1)	Young people's away day to plan the future of GALYIC with Trustees and staff
Youth Opportunities Fund (2)	For a residential
Community Foundation For Calderdale	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
Lloyds TSB Foundation	Support towards the managers salary and office rent
Primary Care Trust and CAMHS	To amend the Needs Assessment Tool to conduct impact assessments with members of GALYIC, produce a report on the findings and deliver a conference to professionals

### **5 Tangible assets**

	Computers and Equipment £	Total £
<b><u>Cost</u></b>		
At 1 April 2008	7,309	7,309
Additions	-	-
At 31 March 2009	<u>7,309</u>	<u>7,309</u>
<b><u>Depreciation</u></b>		
At 1 April 2008	4,033	4,033
Charge for year	1,462	1,462
At 31 March 2009	<u>5,495</u>	<u>5,495</u>
<b><u>Net book value</u></b>		
At 31 March 2009	<u>1,814</u>	<u>1,814</u>
At 31 March 2008	<u>3,276</u>	<u>3,276</u>