

**UK LESBIAN AND GAY IMMIGRATION GROUP**

(Registered Charity number 1158228)

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2018**



# **UK LESBIAN AND GAY IMMIGRATION GROUP**

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**YEAR ENDED 31 DECEMBER 2018**

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## **UK LESBIAN AND GAY IMMIGRATION GROUP**

### **CHARITY DETAILS**

**YEAR ENDED 31 DECEMBER 2018**

Registered charity number: 1158228

Trustees: Bojana Asanović (Chair)  
Scott Addison (appointed 28 September 2018)  
Sami Belaid  
Allan Briddock (retired 10 January 2019)  
Dr. Eddie Bruce-Jones  
Dr. David Chirico  
Michael Egan (Treasurer) (appointed 30 January 2018)  
Emma Finch (appointed 16 October 2018)  
Jackie Peirce (Secretary)  
Osob Dahir (retired 15 January 2018)  
Regina Lombard (retired 30 January 2018)

Registered Office: 32-36 Loman Street  
London SE1 0EH

Bankers: CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent ME19 4JQ

Independent Examiner: Nicholas Cliffe & Co. Limited  
Chartered Accountants  
Mill House  
Mill Court  
Great Shelford  
Cambridge CB22 5LD

Regulator: Office of the Immigration Services Commissioner  
21 Bloomsbury Street  
London WC1B 3HF  
Registration number: N201700019

# **UK LESBIAN AND GAY IMMIGRATION GROUP**

## **ANNUAL REPORT**

**YEAR ENDED 31 DECEMBER 2018**

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### **Introduction**

The trustees present their annual report and financial statements for the year ended 31 December 2018.

### **Objectives and activities**

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

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

We aim to achieve that by:

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

In administering the charity, the trustees have complied with the duty under section 17(5), Charities Act 2011, to have regard to the public benefit guidance issued by the Charity Commission.

## UK LESBIAN AND GAY IMMIGRATION GROUP

### ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2018 (continued)

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#### Achievements and performance

##### *Legal information and advice*

UKLGIG improved its long-running monthly asylum meetings in February 2018 to provide a more individualised service. Attendees now have a choice of listening to one of two talks by volunteer lawyers specialising in LGBTQI+ asylum claims depending on which stage of the process they are at. After the talks, attendees can receive legal advice in private 10-minute appointments. They can also meet with a member of staff who will conduct an assessment of their needs for further UKLGIG services. Around 40 to 80 people attended each meeting between February and December.

UKLGIG employed a part-time legal officer for most of 2018. The legal officer provided one-off regulated immigration advice in person, by phone and by email to LGBTQI+ people seeking asylum and second tier advice to their lawyers. They also led outreach sessions at Yarl's Wood detention centre and Birmingham LGBT (the latter were sometimes undertaken by self-employed lawyers when the legal officer was not available). The legal officer gave advice on asylum to 230 LGBTQI+ people in 2018.

We implemented a new service of legal workshops specifically for LGBTQI+ women and trans people seeking asylum. The workshops take place once a quarter.

We referred 29 LGBTQI+ people who were seeking asylum to specialist legal aid or pro bono lawyers. This is lower than in 2016 (111 referrals) and 2017 (51 referrals) due to declining availability of legal aid lawyers and a lack of capacity within UKLGIG to work in the sustained way necessary to overcome systemic issues, such as lack of knowledge of LGBTQI+ claims within the legal sector and funding cuts to legal aid, that prevented more referrals being made.

Our Executive Director provided written evidence in a successful judicial review challenging a Home Office decision not to grant a right of appeal to an LGBTQI+ person whose asylum application they had refused because they had delayed claiming.

UKLGIG worked with SOGICA and Asylum Research Centre to produce a list of online databases and resources that can be used by lawyers looking for information on the situation and treatment of LGBTQI+ individuals in particular countries. We also produced a briefing paper on applying HJ (Iran) and HT (Cameroon) to asylum claims based on sexual orientation.

We continued to host monthly meetings to provide specialist legal advice for LGBTQI+ people making partnership applications and an online forum. There were 132 attendances at these meetings.

## UK LESBIAN AND GAY IMMIGRATION GROUP

### ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2018 (continued)

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#### *Psychosocial and wellbeing support*

UKLGIG continued to provide one-to-one and group support. Disclosures of sexual violence, histories of suicidal ideation and self-harm were common and required us to provide more intensive support to individuals. We facilitated regular meetings of two support groups: one for men and one for women. We decided to disband a second support group for men that had been started in 2017 as it was not sustainable with the existing staff capacity given the complex needs of our clients; members were allowed to join the other men's group. Our support group for trans and intersex people living anywhere in Britain was also disbanded due to a fall in demand; members were offered one-to-one support instead.

We visited Colnbrook and Harmondsworth detention centres to provide emotional support to LGBTQI+ people who were claiming asylum.

UKLGIG volunteers started organising a programme of regular social events for clients. We also participated in London Pride and Trans Pride in Brighton.

#### *Policy and advocacy*

We published a research report, *Still Falling Short*, on Home Office decision-making in LGBTQI+ asylum claims. The research found that the Home Office is not applying the correct standard of proof. We met with the Immigration Minister to discuss the report. The Home Office spokesperson in the House of Lords also responded to the report's findings during a debate. Home Office civil servants have given positive feedback on the report and are using it to update their policies and training. We presented the report at the IARS annual conference, UNISON's Black LGBT Caucus and the ILGA Europe conference where other government agencies took note of the findings. We worked with other civil society organisations to campaign for a review of the Home Office's application of the standard of proof in asylum claims.

We continued to engage with parliamentarians from across political parties. Our messages were raised in debates in the House of Commons and House of Lords on the International Day against Homophobia, Transphobia and Biphobia, the Vulnerable Persons Resettlement Scheme, the government's LGBT Action Plan and the 2014 investigation into the Home Office's Handling of Asylum Claims Made on the Grounds of Sexual Orientation. We also made written submissions to the Home Affairs Select Committee and Joint Committee on Human Rights inquiries into immigration detention. We gave oral evidence to the latter inquiry in addition.

We continued to engage in constructive dialogue with Home Office civil servants bilaterally and through stakeholder groups such as the Strategic Engagement Group and the subgroups on equalities and detention. We also joined the subgroups on decision-making and asylum support. The Home Office made changes to its template for country policy information notes on sexual orientation, gender identity and gender expression based on joint feedback from UKLGIG and other stakeholders and our briefing paper on HJ (Iran) and HT (Cameroon) (see above).

## UK LESBIAN AND GAY IMMIGRATION GROUP

### ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2018 (continued)

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#### *Policy and advocacy (continued)*

We made a submission on accommodation for LGBTQI+ people seeking asylum to the Independent Chief Inspector of Borders and Immigration. The outcome was that the inspection report included a section specifically on LGBTQI+ people and we have had constructive discussions with the Home Office about making improvements as a result.

We were one of three organisations that conducted a final review of the draft of Refugee Action's *Waiting in the Dark* report. We also joined the Lift the Ban coalition of organisations campaigning for people to have the right to work while their asylum claims are being processed, and helped sign up other LGBTQI+ organisations to the campaign.

Our Executive Director was invited to speak at the launch of Barcelona Pride, the theme of which was LGBTI refugees.

The President of the Russian LGBTI Network spoke at UKLGIG's AGM about their work in helping LGBT people facing persecution in Chechnya reach places of safety in other countries.

Our messages received widespread media coverage including in the Guardian, Channel 4 News, ITV News at Ten, Woman's Hour, the Independent, Open Democracy, indy100, Buzzfeed, VICE, Politics.co.uk, Gay Star News, Pink News, Gay Times, Thomson Reuters, Reuters, Free Movement, LexisNexis, EIN, and gal-dem.

#### *Training and capacity building*

We gave training to staff and volunteers at Islington Mind who are delivering services to LGBTQI+ people seeking asylum. We also received requests for advice, guidance and training from other civil society organisations across England that are supporting LGBTQI+ people seeking asylum. We delivered a workshop on reaching migrant communities with HIV services at the ILGA Europe conference.

We sponsored the report of African Rainbow Family's annual conference, which was on the theme of sexual exploitation and abuse of LGBTQI+ people seeking asylum in the UK.

#### *Volunteers*

Four new volunteers joined UKLGIG to help deliver our asylum services. A further four individuals were offered voluntary roles to start in 2019 subject to reference and DBS checks. Two long-standing volunteers continued to assist with the monthly partnership meetings and managing the website and online forum. More than 30 lawyers volunteered at our monthly asylum and partnership meetings.

## **UK LESBIAN AND GAY IMMIGRATION GROUP**

### **ANNUAL REPORT**

**YEAR ENDED 31 DECEMBER 2018 (continued)**

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#### *Fundraising activities*

UKLGIG secured funding from a mixture of sources. We secured new grant funds from Lloyds Bank Foundation and A B Charitable Trust. Staff, volunteers and staff at partner organisations raised funds for UKLGIG through participation in the London Legal Walk.

UKLGIG received subscriptions from Friends, Members and affiliated solicitor firms. We continue to promote these sources of funding but do not accept Membership or Friends applications from people who are seeking asylum in order to avoid subscriptions being perceived as a route to access services or as evidence confirming sexual orientation or gender identity.

We also received donations that were both solicited and unsolicited.

UKLGIG does not use any professional fundraising services.

#### **Financial review**

##### *Review of 2018*

Income for the year amounted to £189,644 (2017: £165,578). Total income consisted of restricted grants for specific activities £107,983 (2017: £77,200), unrestricted grants and fees for services £61,330 (2017: £61,545), unrestricted donations £20,266 (2017: £26,805), and interest receivable £65 (2017: £28).

The Trustees are pleased to record their grateful thanks to UKLGIG's principal grant funders during the year, namely:

A B Charitable Trust  
Barrow Cadbury Trust (\*)  
Linklaters  
Lloyds Bank Foundation (\*)  
Sigrid Rausing Trust  
Tudor Trust (\*)  
Trust for London (\*)  
Wakefield and Tetley Trust (\*)

Grants from funders indicated (\*) are restricted for specific activities as set out in note 10 to the accounts.

Expenditure for the year amounted to £150,909 (2017: £144,898), analysed in detail in note 5 to the accounts.

Net income for the year was therefore £38,735 (2017: £20,680). This surplus is larger than the Trustees had planned for, as certain staff posts were vacant for part of the year and the salaries budget was therefore underspent.



## **UK LESBIAN AND GAY IMMIGRATION GROUP**

### **ANNUAL REPORT**

#### **YEAR ENDED 31 DECEMBER 2018 (continued)**

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##### *Review of 2018 (continued)*

Demand for UKLGIG's services and support still substantially exceeds our present capacities, and much higher income levels would be required to deliver the services and support our beneficiaries need.

The funds of the charity at the end of the year amounted to £130,628, of which £36,951 was restricted and £93,677 unrestricted (2017: £91,893, of which £16,605 restricted and £75,288 unrestricted).

##### *Reserves policy*

The charity needs to hold reserves in order to be able to continue to meet its obligations and deliver its programme of activities in the event of a delay or shortfall in funding.

On the basis that a substantial expired grant or lost funding stream could take between three and six months to replace on average, the trustees aim to hold reserves of between three and six months' worth of annual expenditure (excluding funded one-off activities) to provide adequate mitigation against such risks. For 2018 the target range was £35,000 - £70,000; for 2019 based on budgeted expenditure the target range is £50,000 - £100,000. Reserves as at 31 December 2018 amounted to £93,677 which is within the 2019 target range. These assumptions and estimates are reviewed as UKLGIG's programme of activities develops.

The trustees have also considered the reserves that would be required in a last resort, to deal with winding-up costs and secure an orderly closure of the organisation. On the basis that salary costs are currently substantially funded by restricted income grants, the period of notice on our office premises licence is relatively short (and the rent is partly funded by restricted income grants), and there are no other significant future contingencies for which higher reserves are considered necessary, the trustees estimate that reserves of approximately three months' worth of annual expenditure would be sufficient to secure an orderly closure. As this amount is at the lower end of the 'going concern' target range set out above, no further action is currently required.

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

##### *Governing document*

UK Lesbian and Gay Immigration Group is a Charitable Incorporated Organisation (CIO) governed by its CIO constitution (dated 13 August 2014, amended 17 October 2018).

## **UK LESBIAN AND GAY IMMIGRATION GROUP**

### **ANNUAL REPORT**

**YEAR ENDED 31 DECEMBER 2018 (continued)**

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#### *Governing document (continued)*

Amendments to the Constitution were approved by the AGM on 17 October 2018 correcting some administrative provisions. In addition, the AGM agreed in principle to make amendments to our objects subject to the consent of the Charity Commission, which has since been received. Those amendments will confirm that our beneficiaries, previously described as “lesbian, gay, bisexual, trans and intersex”, were widely inclusive of sexual and gender minorities and will be described in future as “lesbian, gay, bisexual, trans\*, queer and intersex” and by the use of the abbreviation LGBTQI+. The amendment must now be further approved by a general meeting which the trustees will seek to do at the next AGM.

#### *Charity constitution*

UK Lesbian and Gay Immigration Group CIO (‘UKLGIG’) is constituted as a Charitable Incorporated Organisation (CIO). UKLGIG is a registered charity, number 1158228.

#### *Organisational structure*

The Trustee Board, which can have between three and ten members, administers the charity. The members of the Board elect officers from amongst their number, namely the Chair, Treasurer and Secretary. The Board met six times in 2018 in addition to the AGM.

In addition, there is a Finance Subcommittee and a Human Resources Subcommittee. The Finance Subcommittee scrutinises finances more closely and advises the Trustee Board and the Executive Director. It met on three occasions in 2018 and also considered matters by telephone and email between meetings. The Human Resources Subcommittee advises the Board and the Executive Director on any matters relating to any human resources including, staff, volunteers and trustees. It met on two occasions in 2018 and also considered matters by telephone and email between meetings.

A chief executive, titled as Executive Director, is appointed by the trustees to manage the day-to-day operations of the charity. The trustees have delegated authority, within limits set by them, to the Executive Director for operational matters including finance, employment and service delivery. The Executive Director is accountable to the Trustee Board.

Leila Zadeh was appointed as full-time Executive Director in April 2017.

## UK LESBIAN AND GAY IMMIGRATION GROUP

### ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2018 (continued)

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#### *Decision-making*

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

#### *Recruitment and appointment of new trustees*

Trustees are required to be members of the CIO. Trustees are elected by the Annual General Meeting. One-third of trustees serving are required to retire by rotation at the AGM (those being the longest serving since their last appointment at the date of the AGM). Trustees may be appointed by the Trustee Board to fill a vacancy but their term is then only until the end of the next AGM, at which time they may stand for election. Vacancies that arise are advertised widely on social media and the internet and attract keen interest. After shortlisting, a two-way interview takes place and then an opportunity to observe a board meeting before each side commits to proceed with the appointment. Individual members can seek nomination and election through the AGM but all recent recruits have started in response to an advertised vacancy.

In 2018, having undertaken a skills audit, the Board was pleased to successfully recruit trustees it sought with specialist skills in finance, fundraising and communications. All three were appointed following competitive selection exercises. In addition to the skills sought all three also bring other expertise, including governance and management. This recruitment has further enhanced the depth and range of skills and expertise available to the Board. Further recruitment exercises are likely to be undertaken in 2019.

We thank those trustees who have retired for their work with the organisation.

#### *Induction and training of new trustees*

New trustees are provided with guidance from the Charity Commission and copies of key documents, namely the constitution, minutes of past trustees' meetings, the main organisational policies, the terms and conditions of current grants and the latest annual report and accounts. If they have not already done so, they are encouraged to observe some of our services. For trustees without previous experience, another trustee will offer one-to-one mentoring or support. Training on key governance issues including the role of the trustee board and understanding financial information is also offered if needed.

## UK LESBIAN AND GAY IMMIGRATION GROUP

### ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2018 (continued)

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#### Future plans

In 2019 UKLGIG will embark on a rebranding to choose a new name and visual identity for the charity. We aim to expand our support services by increasing our staff capacity. We intend to improve the accessibility of our legal information by adding videos to our website. We also aim to revise the solicitors' affiliation programme and work towards increasing the availability and accessibility of immigration lawyers with specialist knowledge of LGBTQI+ asylum claims.

#### Statement of Trustees' Responsibilities

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

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable incorporated organisation (CIO) and of the incoming resources and application of resources, including the income and expenditure, of the CIO for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ('the Charities SORP');
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charities SORP. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board



Bojana Asanović  
Chair  
4 June 2019

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

I report to the charity trustees on my examination of the accounts of the Charitable Incorporated Organisation (CIO) for the year ended 31 December 2018.

### *Responsibilities and basis of report*

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### *Independent examiner's statement*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Andrew Nicholas Cliffe  
Nicholas Cliffe & Co. Limited  
Chartered Accountants  
Mill House  
Mill Court  
Great Shelford  
Cambridge CB22 5LD

4 June 2019

UK LESBIAN AND GAY IMMIGRATION GROUP

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2018

	Note	Rest- ricted £	Unrest- ricted £	2018 Total £	Rest- ricted £	Unrest- ricted £	2017 Total £
<b>Income from:</b>							
Donations and legacies	2	-	20,266	20,266	-	26,805	26,805
Charitable activities	3	107,983	61,330	169,313	77,200	61,545	138,745
Investments	4	-	65	65	-	28	28
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total		107,983	81,661	189,644	77,200	88,378	165,578
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>							
Raising funds		-	82	82	-	548	548
Charitable activities	5	87,637	63,190	150,827	67,141	77,209	144,350
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total		87,637	63,272	150,909	67,141	77,757	144,898
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income</b>	11	20,346	18,389	38,735	10,059	10,621	20,680
Transfers between funds		-	-	-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>		20,346	18,389	38,735	10,059	10,621	20,680
<b>Reconciliation of funds:</b>							
Funds at start of year		16,605	75,288	91,893	6,546	64,667	71,213
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Funds at end of year</b>		36,951	93,677	130,628	16,605	75,288	91,893
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

# UK LESBIAN AND GAY IMMIGRATION GROUP

## BALANCE SHEET

31 DECEMBER 2018

	Note	Rest- ricted £	Unrest- ricted £	2018 Total £	Rest- ricted £	Unrest- ricted £	2017 Total £
<b>Fixed assets</b>							
Tangible assets	7	-	-	-	-	721	721
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Current assets</b>							
Debtors	8	-	15,414	15,414	10,000	14,334	24,334
Cash at bank and in hand		37,842	81,289	119,131	6,605	64,182	70,787
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		37,842	96,703	134,545	16,605	78,516	95,121
<b>Creditors</b>							
Amounts falling due within one year	9	(891)	(3,026)	(3,917)	-	(3,949)	(3,949)
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net current assets</b>		36,951	93,677	130,628	16,605	74,567	91,172
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net assets</b>		36,951	93,677	130,628	16,605	75,288	91,893
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>The funds of the charity</b>							
Restricted income funds	10	36,951	-	36,951	16,605	-	16,605
Unrestricted funds		-	93,677	93,677	-	75,288	75,288
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total charity funds</b>		36,951	93,677	130,628	16,605	75,288	91,893
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Approved by the Trustees and signed on their behalf by



Michael Egan  
Treasurer  
4 June 2019

**UK LESBIAN AND GAY IMMIGRATION GROUP**

**STATEMENT OF CASH FLOWS**

**31 DECEMBER 2018**

	<b>Note</b>	<b>2018 £</b>	<b>2017 £</b>
<b>Cash flows from operating activities:</b>			
Net cash provided by operating activities	11	48,344	11,457
		<hr/>	<hr/>
<b>Cash flows from investing activities:</b>			
Purchase of fixed assets		-	-
		<hr/>	<hr/>
Net cash (used in) investing activities		-	-
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>		48,344	11,457
Cash and cash equivalents at start of year		70,787	59,330
		<hr/>	<hr/>
<b>Cash and cash equivalents at end of year</b>		119,131	70,787
		<hr/> <hr/>	<hr/> <hr/>



## UK LESBIAN AND GAY IMMIGRATION GROUP

### NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2018

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#### 1. Accounting policies

##### *Basis of preparing the financial statements*

The financial statements have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ('the Charities SORP').

##### *Income*

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

##### *Expenditure*

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

##### *Tangible fixed assets*

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

Computer equipment - 33% on cost.

##### *Fund accounting*

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

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

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

# UK LESBIAN AND GAY IMMIGRATION GROUP

## NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 DECEMBER 2018

### 2. Donations and legacies

	Rest- ricted £	Unrest- ricted £	2018 Total £	Rest- ricted £	Unrest- ricted £	2017 Total £
Donations	-	17,539	17,539	-	18,811	18,811
Fundraising events	-	1,495	1,495	-	4,524	4,524
Solicitor affiliation fees	-	1,232	1,232	-	3,470	3,470
	-	20,266	20,266	-	26,805	26,805

### 3. Income from charitable activities

	Rest- ricted £	Unrest- ricted £	2018 Total £	Rest- ricted £	Unrest- ricted £	2017 Total £
Grants:						
A B Charitable Trust	-	10,000	10,000	-	-	-
Barrow Cadbury Trust	33,000	-	33,000	20,000	-	20,000
Linklaters	-	15,000	15,000	-	15,000	15,000
Lloyds Bank Foundation	24,983	-	24,983	-	-	-
NHS	-	-	-	1,000	-	1,000
Oak Foundation	-	-	-	-	11,000	11,000
Sigrid Rausing Trust	-	35,000	35,000	-	35,000	35,000
Trust for London	25,000	-	25,000	12,500	-	12,500
Tudor Trust	25,000	-	25,000	35,000	-	35,000
Wakefield & Tetley Trust	-	-	-	8,700	-	8,700
	107,983	60,000	167,983	77,200	61,000	138,200
Outreach support	-	360	360	-	245	245
Training fees	-	970	970	-	300	300
	107,983	61,330	169,313	77,200	61,545	138,745

Further details regarding restricted grants and funds are set out in note 10.

**UK LESBIAN AND GAY IMMIGRATION GROUP**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 DECEMBER 2018**

**4. Income from investments**

	<b>Rest- ricted £</b>	<b>Unrest- ricted £</b>	<b>2018 Total £</b>	<b>Rest- ricted £</b>	<b>Unrest- ricted £</b>	<b>2017 Total £</b>
Deposit account interest	-	65	65	-	28	28
	<u>-</u>	<u>65</u>	<u>65</u>	<u>-</u>	<u>28</u>	<u>28</u>
	=====	=====	=====	=====	=====	=====

**5. Expenditure on charitable activities**

	<b>Rest- ricted £</b>	<b>Unrest- ricted £</b>	<b>2018 Total £</b>	<b>Rest- ricted £</b>	<b>Unrest- ricted £</b>	<b>2017 Total £</b>
Staff costs	50,253	32,603	82,856	55,472	39,583	95,055
Consultant's fees (legal officer)	16,748	-	16,748	-	-	-
Rent and utilities	17,780	12,697	30,477	10,000	17,636	27,636
Premises maintenance	-	-	-	-	2,982	2,982
Travel	2,624	2,457	5,081	1,669	4,292	5,961
Volunteer costs	-	361	361	-	98	98
Insurance	-	1,327	1,327	-	585	585
Telephone	-	2,430	2,430	-	2,078	2,078
IT costs	-	3,375	3,375	-	2,395	2,395
Printing, postage and stationery	-	895	895	-	1,903	1,903
Equipment maintenance	-	330	330	-	635	635
Meetings	232	698	930	-	1,167	1,167
Publicity	-	1,162	1,162	-	564	564
Training and welfare	-	2,073	2,073	-	1,011	1,011
Conference fees	-	464	464	-	-	-
Subscriptions	-	395	395	-	310	310
Sundries	-	55	55	-	60	60
Independent examination fees	-	732	732	-	780	780
Payroll services	-	317	317	-	312	312
Bank charges	-	98	98	-	86	86
Depreciation	-	721	721	-	732	732
	<u>87,637</u>	<u>63,190</u>	<u>150,827</u>	<u>67,141</u>	<u>77,209</u>	<u>144,350</u>
	=====	=====	=====	=====	=====	=====

## UK LESBIAN AND GAY IMMIGRATION GROUP

### NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 DECEMBER 2018

#### 6. Trustees and employees

No trustees received any remuneration or other benefits in 2018 (2017: none).

No trustees received payment for any expenses in 2018 (2017: none).

No employees received emoluments in excess of £60,000 in 2018 (2017: none).

The average monthly number of employees during the year (full time equivalent) was as follows:

	2018	2017
Executive director	1.0	1.0
Legal officer	0.1	0.4
Asylum seeker support worker	0.9	1.2
Administrator	0.4	0.4
	<hr/>	<hr/>
	2.4	3.0
	=====	=====

The role of legal officer was fulfilled by a consultant for most of 2018 (see note 5 above) while the charity recruited for a permanent post.

#### 7. Tangible fixed assets

	Computers £
Cost:	
At 1 January 2018	2,180
Additions	-
	<hr/>
At 31 December 2018	2,180
	<hr/>
Depreciation:	
At 1 January 2018	1,459
Charge for the year	721
	<hr/>
At 31 December 2018	2,180
	<hr/>
Net book value:	
At 31 December 2018	-
	=====
	<hr/>
At 31 December 2017	721
	=====

**UK LESBIAN AND GAY IMMIGRATION GROUP**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 DECEMBER 2018**

**8. Debtors**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Grants receivable	-	10,000
Sundry debtors	7,323	7,028
Prepayments	8,091	7,306
	<u>15,414</u>	<u>24,334</u>
	=====	=====

**9. Creditors**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Grants received in advance	-	-
Trade creditors	329	441
Taxes and social security	1,557	2,410
Accrued expenses	2,031	1,098
	<u>3,917</u>	<u>3,949</u>
	=====	=====

**10. Movements on restricted funds**

	<b>1 Jan</b>	<b>Income</b>	<b>Expend</b>	<b>31 Dec</b>
	<b>2018</b>		<b>-iture</b>	<b>2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
2018:				
Barrow Cadbury Trust	-	33,000	(20,385)	12,615
Lloyds Bank Foundation	-	24,983	(13,306)	11,677
Trust for London	6,709	25,000	(19,050)	12,659
Tudor Trust	2,646	25,000	(27,646)	-
Wakefield & Tetley Trust	7,250	-	(7,250)	-
	<u>16,605</u>	<u>107,983</u>	<u>(87,637)</u>	<u>36,951</u>
	=====	=====	=====	=====

# UK LESBIAN AND GAY IMMIGRATION GROUP

## NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 DECEMBER 2018

### 10. Movements on restricted funds (continued)

	1 Jan 2017 £	Income £	Expend -iture £	31 Dec 2017 £
2017:				
Barrow Cadbury Trust	-	20,000	(20,000)	-
NHS	-	1,000	(1,000)	-
Trust for London	6,546	12,500	(12,337)	6,709
Tudor Trust	-	35,000	(32,354)	2,646
Wakefield & Tetley Trust	-	8,700	(1,450)	7,250
	<u>6,546</u>	<u>77,200</u>	<u>(67,141)</u>	<u>16,605</u>
	=====	=====	=====	=====

The restricted funds are for the following purposes:

Barrow Cadbury Trust: towards the Executive Director's salary for policy and campaigning work (£50,000 over two years from January 2019, and previously £40,000 over two years from November 2016).

Lloyds Bank Foundation: towards the salaries of support workers and associated costs (£74,949 over three years from May 2018).

NHS: to enable UKLGIG to continue to provide support services to LGBTI people detained at Yarl's Wood Immigration Removal Centre.

Trust for London: for legal and other support to LGBTI+ people seeking asylum in the UK (£50,000 from August 2015, originally for two years but extension agreed).

Tudor Trust: towards the salary of an asylum seeker support worker and core costs (£105,000 over three years from July 2015).

Wakefield & Tetley Trust: for support to LGBT+ people seeking asylum who are resident in Southwark, Tower Hamlets or the City of London.

**UK LESBIAN AND GAY IMMIGRATION GROUP**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**YEAR ENDED 31 DECEMBER 2018**

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**11. Net cash provided by / (used in) operating activities**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Net income for the year	38,735	20,680
Adjustments for:		
Depreciation	721	732
Decrease in debtors	8,920	1,670
(Decrease) in creditors	(32)	(11,625)
Net cash provided by operating activities	<u>48,344</u>	<u>11,457</u>
	=====	=====

