

Lesbian Gay Bisexual Transgender Northern Ireland
(A company limited by guarantee)

Company dissolved on 17 July 2018

Report and Financial Statements
For the Period Beginning 1 March 2017 to 17 July 2018

Registered as a Charity with the Charity Commission for Northern Ireland No. NIC100746
Company No. NI622710

Lesbian Gay Bisexual Transgender Northern Ireland Limited
Report and Financial Statements
For the Period Ended 17 July 2018

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Lesbian Gay Bisexual Transgender Northern Ireland Limited
Legal and Administrative Information

Reference details

Charity Name: Lesbian Gay Bisexual Transgender Northern Ireland Limited
Charity Registration Number: NIC100746
Company Registration Number: NI622710

**Registered Office and
Operational Address:**

7 Belgrave Park
Londonderry
BT47 5HQ

Directors as at 17 July 2018 Kathleen Bradley

Independent Examiners

L Duffy & Co Chartered Accountants and Registered Auditors, 12 Queen Street, L'Derry BT48 7EG

Bankers

Danske Bank, 27 Glenshane Road, BT47 2LN

Lesbian Gay Bisexual Transgender Northern Ireland Limited
Report of the Directors for the period ended 17 July 2018

The Directors who are also Trustees under provisions of the Companies Act (Northern Ireland) 2008 present their report and financial statements for the period ended 3 April 2018

Governing Document

LGBTNI is a charitable company limited by guarantee, incorporated on the 6 February 2014. The company was registered with the new Charity Commission for Northern Ireland (Regulator of Charities in Northern Ireland) on the 19 May 2016.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1. The number of members at the 17 July 2018 was 1.

Principal Activities

LGBTNI's mission is to promote the health and well-being of gay, lesbian, bisexual and transgender people and their families in Northern Ireland.

Plans for Future Periods

There are no plans for future periods as company was dissolved on 17 July 2018.

Financial Review

Results

The company had a surplus on unrestricted funds for the period ended 17 July 2018 of £0.

Fundraising

Most funding to date has come from gifts and donations.

Lesbian Gay Bisexual Transgender Northern Ireland Limited
Report of the Directors for the period ended 17 July 2018

.....continued

Statement of Trustees' Responsibilities

Company law requires the Directors of LGBTNI to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources, including income and expenditure for the financial year.

In preparing those accounts, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (Statement of Recommended Practice);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on a going concern basis unless it is inappropriate to assume that LGBT NI will continue on that basis.

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


Members of the Board of Directors

Members of the Board of Directors who are directors for the purpose of company law and trustees for the purpose of charity law, and who were directors at 17 July 2018 are set out on page 3.

Independent Examiners

L Duffy & Co. have not expressed their willingness to continue as independent examiners.

Approved by the Directors on the 17 July 2018 and signed on their behalf by:-

A handwritten signature in blue ink that reads "K. Bradley". The signature is written in a cursive style and is positioned above the printed name of the signatory.

Kathleen Bradley

**Lesbian Gay Bisexual Transgender Northern Ireland Limited
For The Year Ended 17 July 2018**

We report on the accounts of the company for the period ended 17 July 2018 which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- . examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- . follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- . state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included 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 charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Laurie Duffy FCA

**L Duffy & Co Chartered Accountants and Registered Auditors
12 Queen Street
Derry BT48 7EG**

17 July 2018

Lesbian Gay Bisexual Transgender Northern Ireland Limited

Statement of Financial Activities (including Income and Expenditure Account)
for the period ended 17 July 2018

	Notes	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Total Funds 2017 £
Incoming Resources					
Incoming Resources from Generated Funds					
<i>Voluntary Income</i>					
Donations	2	81	0	81	1,000
<i>Activities for Generating Funds</i>					
Investment Income		0	0	0	0
Incoming Resources from Charitable Activities					
Fees and Grants	3	0	0	0	0
Total Incoming Resources		81	0	81	1,000
Resources Expended					
4/5					
Charitable Activities	4	0	0	0	1,443
Governance Costs	5	0	0	0	0
Total Resources Expended		0	0	0	1,443
Net Incoming Resources	6	81	0	81	(443)
Reconciliation of Funds					
Net Movement in Funds		81	0	81	(443)
Opening Reserves		(81)	0	(81)	362
Total Funds Carried Forward	17	0	0	0	(81)

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Lesbian Gay Bisexual Transgender Northern Ireland Limited

Balance Sheet as at 3 April 2018

	Notes	£	2018 £	2017 £	£
Fixed Assets					
Tangible Assets	10		0		0
Current Assets					
Debtors			0		0
Cash at Bank and in Hand	11			119	
			0	<u>119</u>	
Creditors: amounts falling due within one year	12			<u>200</u>	
Net Current Assets			<u>0</u>		<u>(81)</u>
Net Assets	13		<u>0</u>		<u>(81)</u>
Funds of the Charity					
Unrestricted Funds			0		(81)
Restricted Funds			<u>0</u>		<u>0</u>
Total Funds	14		<u>0</u>		<u>(81)</u>

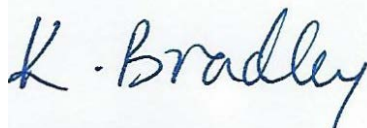
The directors are satisfied that the company was entitled to exemption from audit under subsection (2) of article 257A of the Companies (Northern Ireland) Order 1986 and that members have not required an audit in accordance with subsection (2) of article 257B

The directors acknowledge their responsibilities for:

- i ensuring that the company keeps accounting records which comply with article 229; and
- ii preparing accounts which give a true and fair view of the state of affairs of the charitable 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 article 234, and which otherwise comply with the requirements of article 234, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the charitable company.

Approved by the Directors on the 17 July 2018 and signed on their behalf by

Kathleen Bradley



Lesbian Gay Bisexual Transgender Northern Ireland Limited

1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

a Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the relevant Companies legislation, and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005. All items of a capital nature costing less than £2000 individually are written off in the Income and Expenditure Account in the year of acquisition.

b Fund accounting

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

Designated funds are unrestricted funds earmarked by the Directors for particular purposes.

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

c Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts, and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified.

Investment income is included when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Lesbian Gay Bisexual Transgender Northern Ireland Limited
(continued)

d Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT which cannot be recovered, and is included therein.

Charitable expenditure comprises those costs incurred by the charity in delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and necessary indirect costs.

Governance costs relate to the constitutional and statutory requirements.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs allocated to restricted funds are based on the allocation of the income across the cost heads agreed by the funder based on the applications made to funders.

e Fixed Assets

The Company has acquired no Fixed Assets as at the Balance Sheet date.

2 Donations	Unrestricted	Restricted	2018	2017
	£	£	Total	Total
			£	£
Donations	81	0	81	1,000
	81	0	81	1,000

3 Incoming Resources from Charitable Activities

Fees and Grants

	Unrestricted	Restricted	2018	2017
	£	£	Total	Total
			£	£
Grants	0	0	0	0
	0	0	0	0

4 Resources Expended-Charitable Activities

	Unrestricted	Restricted	2018	2017
	£	£	Total	Total
			£	£
Summer Program Expenses			0	896
Printing, Postage and stationery			0	150
Accountancy			0	100
Bank charges			0	147
General expenses			0	150
	0	0	0	1,443

Lesbian Gay Bisexual Transgender Northern Ireland Limited
(continued)

5	Resources Expended	Unrestricted	Restricted	2018	2017
	Governance Costs			Total	Total
		£	£	£	£
	Audit Fees	0	0	0	0
		0	0	0	0

6	Net Incoming Resources		2018	2017
	This is stated after charging:			
	Depreciation		0	0

7	Staff Costs and Numbers		2018	Previous
	Staff costs were as follows:			
	Salaries Wages and Social Security Costs		0	0

No employee received emoluments of more than £60,000.

The average number of employees during the year, calculated on the basis of full time equivalents, was as follows:

		2018	2017
		Number	Number
	Staff	0	0
	Total	0	0

8 Directors' remuneration and related party transactions

No members of the Board of Directors received any remuneration during the year, with the exception of properly vouched expenses.

No members of the Board of Directors or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

9 Taxation

As a charity accepted by the the Charity Commission of Northern Ireland, No. NIC100746, LGBTNI is exempt from taxes on income or gains falling within section 505 of the Taxes Act 1988 or S256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**Lesbian Gay Bisexual Transgender Northern Ireland Limited
(continued)**

10 Tangible fixed assets

Total

£

Cost

At 1 March 2018	0
At 17 July 2018	<u>0</u>

Accumulated Depreciation

At 1 March 2018	0
At 17 July 2018	<u>0</u>

Net book value

At 17 July 2018	<u><u>0</u></u>
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11 Cash at Bank and in Hand

2018

2017

£

£

Danske Bank	0	119
Total	<u>0</u>	<u>119</u>

12 Creditors: Amounts Falling Due within One Year

2018

Previous

£

£

Accruals		200
Totals	<u>0</u>	<u>200</u>

Lesbian Gay Bisexual Transgender Northern Ireland Limited
(continued)

13 **Analysis of Net Assets Between Funds**

	General Funds	Restricted Funds	Total Funds
	£	£	£
Tangible fixed assets	0	0	0
Current Assets	0	0	0
Current Liabilities	0	0	0
Net Assets at 17 July 2018	0	0	0

14 **General Funds**

This fund is available at the directors' discretion for any purpose in accordance with the charity's aims and objectives.