

Company no. 2702133  
Charity no. 1076854

**GMFA**  
**Report and Financial Statements**  
**31 March 2008**

## GMFA

### Reference and administrative details

For the year ended 31 March 2008

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**Company number** 2702133

**Charity number** 1076854

**Registered office and operational address** Unit 43, Eurolink Centre  
Effra Road  
London  
SW2 1BZ

**Trustees** Directors, who are also trustees under charity law, who served during the year and up to the date of this report were as follows:

|                     |                               |
|---------------------|-------------------------------|
| Stuart Harwood      | (Chair)                       |
| Andrew McDonald     | (Vice Chair) Elected 18/12/07 |
| Simon Bryant        | (Company Secretary)           |
| John Hanson         | (Treasurer)                   |
| Samantha Nicklin    | Elected 18/12/07              |
| Cheikh Traore       | Resigned 23/07/08             |
| Michael Bonello     |                               |
| Patrick Lyster-Todd |                               |
| David Clover        | Resigned 18/12/07             |
| John Flemming       | Resigned 18/12/07             |

**Chief Executive** Carl Burnell (ex officio)

**Other principal staff** Matthew Hodson Head Of Programmes

**Bankers** National Westminster Bank plc  
332 High Holborn  
London  
WC1V 7PS

**Auditors** Sayer Vincent  
Chartered accountants and registered auditors  
8 Angel Gate  
City Road  
London  
EC1V 2SJ

## **GMFA**

### **Report of the directors**

#### **For the year ended 31 March 2008**

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The directors present their report and the audited financial statements for the year ended 31 March 2008.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities (issued in March 2005).

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

GMFA is a charitable company limited by guarantee, incorporated on 31 March 1992 and registered as a charity on 2 August 1999.

#### **Governing document**

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. The Memorandum of Association and the Articles of Association were updated in December 2002 to reflect the change in the objects of the charity, the new name and to allow members of the Board to be co-opted.

#### **Risk statement**

GMFA reviewed its risk assessment in February 2007. The key risks are potential uncertainty of income after March 2007 due to the re-tendering of NHS contracts in April 2008, and potential redundancy, legal and relocation costs.

#### **Objectives and activities**

The objects of the charity as set out in the memorandum and articles of association are:

- (a) To protect and preserve public health in particular amongst the gay male population of the United Kingdom.
- (b) To advance public education in the subjects affecting the health of gay men including the causes, symptoms, treatment and prevention of illness, in particular through the promotion of research and the dissemination of the useful results of research.

## **About GMFA**

### **History**

GMFA was founded in 1992, by a group of gay men who felt that there was not enough HIV prevention work being specifically targeted at gay men.

Originally named Gay Men Fighting AIDS, GMFA's initial remit was to campaign for more targeted HIV prevention work aimed at gay men, and to raise awareness of HIV amongst gay men.

From the beginning, GMFA used a model of community mobilisation and peer education. That is, rather than just producing health promotion aimed at gay men, GMFA wanted gay men to play a central role in the design and delivery of interventions. Many things about GMFA have changed, but retaining gay men at the heart of our organisation and our work has not. Each year between 150 and 200 people actively volunteer for us, and our methods of developing projects and our policies are built around being a truly volunteer-led organisation.

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In 2001 GMFA merged with the Black gay men's group Big Up and in 2002, GMFA broadened its remit to include all health issues which disproportionately affect gay men over other populations. We changed our mission statement and "Gay Men Fighting AIDS" became "GMFA – the gay men's health charity". Our challenge over the next few years will be to develop non-HIV health interventions while maintaining our respected portfolio of HIV health promotion.

#### **Our Mission**

GMFA's mission is to improve gay men's health by increasing the control they have over their own lives.

Our mission is a guiding principle governing all our work. We believe GMFA's role is to provide gay men with accurate and credible information, and with the skills that enable them to make informed choices and exercise control over their own actions.

We do not attempt to *make* gay men lead healthier lives, nor do we attempt to construct an environment where the *only* options gay men have are those that support healthy life-styles. We do, naturally, want gay men to be healthy, but we recognise that, as adults, gay men have the right to make their own choices in life, and at times, will choose to do things which may not be good for their health.

#### **Principles and values**

In addition to our mission, we also have a set of principles and values to which all our projects must conform. They are:

- Interventions should be evidence-based
- HIV-prevention interventions must contribute towards the targets set out within Making It Count, the planning framework for HIV health promotion recommended by the Department of Health
- A project must not promote the health of one person over another
- Health promotion should empower people rather than reduce their choices
- Interventions should be of the greatest value to gay men within the resources available
- Services should be provided on an equitable rather than equal basis. Sub-populations of gay men have different levels of need and so our work should attempt to reduce health inequalities amongst gay men.
- All people, regardless of their HIV status, are entitled to a satisfying sex life
- All people, regardless of their sexual behaviour, sexual identity or HIV status, are entitled to the same rights and respect as all other people

#### **Volunteer leadership**

GMFA is a volunteer led organisation. We use "Volunteer Leadership" to describe the method by which GMFA volunteers contribute to GMFA and participate in developing its interventions.

Volunteers control the organisation both by being elected members of the Board of Directors and by contributing to projects as members of the groups who develop projects. All GMFA volunteers have the right to join any group within GMFA.

## **GMFA**

### **Report of the directors**

**For the year ended 31 March 2008**

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#### **Developing interventions**

GMFA develops a wide range of health promotions, including web and print advertising campaigns, booklets, websites, community building events, a magazine and groupwork. The development of all interventions follows a consistent and robust process:

- Before any project is developed, the volunteers and Project Managers set out the scope of the project in terms of its aims, objectives, target group, and setting, and estimate the necessary resources.
- The Chief Executive will assess and approve this intervention description to ensure that the project meets GMFA's values, and that the project is well designed.
- The intervention description is circulated to colleagues within the HIV sector to gain feedback.
- Volunteers and Project Managers work together to develop the intervention.
- The project is piloted with gay men and further feedback is sought from colleagues within the HIV sector.
- The final draft of the intervention, together with the piloting results and HIV-sector feedback, is reviewed by the Chief Executive to ensure that the project meets the intended aims and objectives.
- The intervention must receive the Chief Executive's approval before it is launched.

#### **Volunteers**

GMFA currently has around 180 volunteers. Volunteers are mainly recruited through promotion on all GMFA interventions, and undergo an induction process. We welcome volunteers from all sections of the community, although the majority of our volunteers are gay men who bring to GMFA an immediate understanding of gay men's health and are representative of the target audience for our work. Furthermore, our volunteer base is made up of HIV-negative and HIV-positive people who bring different perspectives to the development of our campaigns. The ethnic breakdown of volunteers is:

|                           |     |
|---------------------------|-----|
| White British             | 55% |
| White non-British         | 22% |
| Black British / Caribbean | 7%  |
| Black British / African   | 4%  |
| Black Other               | 1%  |
| Mixed race                | 4%  |
| Asian                     | 3%  |
| Other                     | 4%  |

#### **Volunteer roles**

GMFA believes that health promotion for gay men is fundamentally enhanced when community-members take a central role in the development and delivery of projects.

Volunteers contribute to the design and delivery of our interventions by joining groups within GMFA. Our current groups are organised to produce mass media health promotion, leaflets, a magazine, a website, groupwork and community interventions. In addition to groups focused on methods of intervention, GMFA has two groups which work with specific target groups, namely men with HIV and Black gay men.

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#### **For the year ended 31 March 2008**

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All volunteers have role descriptions and GMFA provides training, where possible, to enable them to fulfil their roles. Currently volunteer roles include:

- Six different types of workshop facilitators
- Graphic designers
- Copy-writers
- Campaign developers
- Photographers
- Editorial volunteers
- Campaign evaluators
- Web designers
- Outreach volunteers
- Fundraisers
- Office volunteers

GMFA estimates the monetary value of contributions from volunteering at around £200,000. However the most valuable contribution volunteers bring is the depth of knowledge and life experience that such a diverse range of individuals brings to peer-education.

### **Employees**

GMFA has eleven full-time members of staff. The staff team consists of seven Project Managers, the Head of Programmes, the Chief Executive, the Finance and Office Manager and the Administrative Assistant. Employees are responsible for the day to day management of GMFA and its projects.

### **Directors**

Directors, who are also trustees under Charity law, are generally GMFA volunteers and are elected to the Board by members of GMFA. Our constitution states that there are nine places on the Board.

The term of office for a Director is four years maximum, and each year at least two members of the Board must stand down. Board members may choose to re-stand for election. New Directors undergo an induction process led by the Chair, and all Directors may access training based on the skills needed to fulfil their role as a Director as set out in their role-description.

The Directors who served during the year and up to the date of this report are as disclosed in the reference and administrative details on page 1.

### **Partnerships**

GMFA's work is developed in partnership with other voluntary, statutory and research organisations. The majority of our work is funded through the London Gay Men's HIV Prevention Partnership, in which our partners are PACE, The Terrence Higgins Trust, Camden and Islington's Gay Men's team, Naz Project London, Sigma Research and commissioners from various London PCTs. Collaboration between these organisations ensures that gay men in London receive a comprehensive range of health promotion interventions, without wasting resources through the duplication of work. The partnership has been cited by the Department of Health as a model of good practice for others to follow.

Through the Community HIV and AIDS Prevention Strategy (CHAPS) we are also partnered with other sexual health organisations across eleven cities in England and Wales. The CHAPS partnership aims at providing HIV prevention initiatives that reach gay men in the cities across England and Wales with the highest prevalence of HIV.

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GMFA also has strong links with GUM clinics throughout London. This enables us to distribute resources, receive expert advice on sexual health issues and to ensure that the information we disseminate is accurate.

Our final partnership is with the gay commercial scene. GMFA would not be as successful as it is without the support and collaboration of more than a hundred pubs and clubs who raise funds and provide distribution points for our activities, as well as the gay magazines and internet sites that carry our ads.

### **Achievements and performance - activities in 2007-08**

#### **Health-promotion press campaigns**

Over the past four years, twenty UK HIV-prevention mass media campaigns that target gay men have been independently evaluated by Sigma Research (University of Portsmouth). Of these twenty campaigns, the eight campaigns with the highest coverage were all produced by GMFA, including one which reached 47% of gay men in the United Kingdom. On average, GMFA's campaigns reach around 36% of the gay population in the UK. In London, GMFA campaigns reach up to 60% of the gay population and on average achieve 45%. Consequently, this makes GMFA the most reliable health promotion agency at reaching gay men within London and the UK.

GMFA released four mass media campaigns in 2007-08. The campaigns consisted of advertisements placed in the gay community press and gay websites, backed up by further information on our website.

The first campaign encouraged men to consider their motivations for adopting or maintaining safer sex, utilising the perspectives of both HIV positive and HIV negative men. Web banner versions of the campaign appeared on Gaydar, Gay.Com, Puffta and on other gay websites. These banner adverts clicked through to a landing page with links to further safer sex information and encouraged men to give their reasons for staying HIV negative.

The second campaign was designed to acknowledge the disinhibitory effects of recreational drugs and alcohol while informing men that they are still able to maintain safer sex behaviour whilst under the influence of either. The campaign included executions which focused on drugs and alcohol separately, as well as a combination of the two. The campaign provided advice on maintaining sexual safety whilst 'under the influence' and signposting to specialist drug and alcohol services.

Our third campaign demonstrates the difficulty in determining a person's HIV status based on personal judgments or preconceptions. It also informed men that even if they have correctly identified the HIV status of another man in the past, it does not mean that they will always be able to do so. The campaign identified some of the incorrect devices gay men may use to try and determine someone's status, such as appearance and sexual behaviour.

The fourth campaign informed HIV positive gay men who smoke of their increased risk of smoking related illnesses compared to HIV negative smokers. These illnesses include lung cancer, emphysema, heart disease & strokes, anal cancer and dementia. The campaign also promoted GMFA's Smoking Cessation groupwork. Placement of the campaign was staggered throughout the year and will finish in 2008/09. Pfizer contributed £10,000 to this campaign.

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#### **Service-promotion mass and small media campaigns**

For the last seven years, GMFA has been responsible for promoting some of the services provided by other organisations in London. We promoted London's groupwork programme for both PACE and GMFA, and counselling services for The Terrence Higgins Trust, PACE and Naz Project London. Our aim in promoting these services to gay men is to try to match the demand and the supply for services from the different organisations. In 2007-08 GMFA redesigned all our service promotion campaigns and continued to place weekly ads promoting the sexual health services in London.

Business cards promoting THT's counselling service were designed and delivered to outreach teams to distribute in gay venues. All LGMHPP services continued to be promoted on the London Services section of GMFA's website.

#### **Groupwork**

Since its beginning, GMFA has always conducted one form or another of groupwork. In that time, over twelve thousand gay men have been trained in our skills-based programme of workshops and in recent years we have delivered groupwork to over 1,000 men across England each year. Our workshop programme offers more hours of training and attracts more people than any other programme of gay men's workshops in the world.

All of our workshops in London are facilitated by volunteers, and all workshop facilitators are independently trained by Health First, NHS health promotion specialists. Some courses require facilitators to complete additional specialist training.

Each workshop usually has between 18 and 24 participants, and 96% of participants state they would recommend our courses to a friend.

In 2007-08, GMFA delivered nearly 1,200 hours of workshops which was an increase of 20% on the previous year.

In London, GMFA delivered nearly 850 hours of HIV prevention workshops attended by 813 men.

Outside London, GMFA worked in collaboration with our CHAPS partners to deliver 29 workshops across England and Wales. Our aim was to deliver three workshops in eleven cities. This equates to just under 240 hours of training. In order to achieve this, GMFA developed a course in collaboration with Health First and Sheffield Centre for HIV and Sexual Health that trained members of staff from the partner agencies to deliver workshops. We ran two of these courses. In total, 30 members of staff successfully completed the training courses.

GMFA also wrote two new workshops for the programme and conducted meetings with all the facilitators in order to train them in the specifics of each course. To promote the courses GMFA delivered three promotional campaigns to recruit men to the workshops. In total 429 men attended the workshops. Sigma Research conducted both a process and outcome evaluation of the programme. The results of this evaluation will be published in 2008.

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In London, GMFA delivered eight smoking cessation courses. Each course consists of seven two-hour workshops. The course is based on the NHS smoking-cessation course, with some adaptation to take account of gay men's social pressures to smoke and of possible interactions between HIV medications and some nicotine replacement therapies. Evaluation of these courses indicates that providing smoking cessation courses specifically tailored to the needs of gay men can improve upon the quit rate achieved by generic courses. The quit rate for GMFA participants on a GMFA smoking cessation course is 75% (an increase of 15% on last year's success rate) which compares to 50% achieved in generic NHS courses.

## **FS**

FS is GMFA's bi-monthly magazine containing information on gay men's health and HIV related issues. It provides gay men with health and HIV information, advice, support and research in a clear and understandable format.

Designed to appeal to young gay men, FS is colourful, uses young gay men as models and is written in a style likely to attract this target group. An independent evaluation of FS conducted in 2004 found that while FS is designed specifically for younger gay men, its appeal extends to men of all ages.

In 2007-08 each of the six issues had a print run of nearly nineteen thousand. Seventeen thousand copies of each issue were distributed to GUM clinics, bars and clubs in London while the rest were distributed to organisations and individuals around England and Wales. We began the year by celebrating the 100th issue of the magazine and used the celebration to launch a new design for the magazine and a myspace page for our readers.

## **New media**

In 2006-07 GMFA rethought and redesigned our presence on the internet as a response to research indicating that gay men's preferred method for receiving HIV health promotion was via the internet.

GMFA's existing website, Metromate, was replaced by a portfolio of sites which provide information on sex and sexual health, sexual health services available in London and a GMFA corporate site. All sites have been designed to increase access for people with visual impairment, be appropriate for people with lower levels of formal education and appropriate for men who do not speak English as their first language. Traffic on the websites continues to rise culminating in an average of over 2,100 visits per day with over 30,000 different people accessing the sites per month.

**Sex and sexual health** – This site is based on the collaborative planning framework Making it Count. It provides information and advice on all issues that contribute to the transmission of HIV. The site also contains information on other sexually transmitted infections and advice on sex. In 2007-08 the content of the website was reviewed and new sections on increasing sexual pleasure and how to deal with sexual dysfunction were added.

**London services** – This site contains details of all interventions, services and resources provided by the London Gay Men's HIV Prevention Partnership along with details of sexual health clinics in London and all other services provided by the voluntary and statutory sector. In 2007-08 the GUM clinics section was reviewed and additional information about access to Post Exposure Prophylaxis was added.

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#### **For the year ended 31 March 2008**

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**GMFA** – This site contains information about GMFA. It gives details of GMFA's mission and vision, our history, our interventions, policies and details of GMFA news and events.

In 2007-08 GMFA launched two new sites:

**The Guide** - This site lists all the gay sports and social groups in London. In 2006, 78.8% of gay men in the National Gay Men's Sex Survey said they would like non-sexual places to meet other gay men. The aim of this intervention is to promote alternative ways of socialising which do not involve meeting in bars and clubs and to increase the uptake of sport among gay men.

**Positive men's website** - This website was launched on World AIDS Day. The site compliments the existing portfolio of sites and aims to empower HIV positive gay men to make informed choices about their health. Topics covered on the site include how HIV works, HIV treatment, sex, disclosure of one's HIV status, and advice on unhealthy behaviours such as smoking, drinking alcohol and taking recreational drugs. The site also has a section specifically designed for newly diagnosed men. As usual, the site was written in culturally appropriate language and designed to be appropriate for men with lower levels of formal education.

**GMFA's MySpace page** - We launched a MySpace page in 2007-08. The MySpace page is used to pre-test GMFA campaigns and to signpost people to the GMFA website. Currently around 2,000 people per month access the GMFA website through our MySpace page. We currently have 1,850 friends on our MySpace page.

### **Black gay men**

Black gay men in the United Kingdom have a higher prevalence of HIV than non-Black gay men. GMFA's strategy has two routes to reach Black gay men. First we ensure that all of our work is appropriate and acceptable to Black gay men. Second we develop projects specifically aimed at reaching Black gay men. Independent evaluation of our work has found that Black gay men are as likely as non-Black men to encounter and read our generic campaigns.

In 2007-08 GMFA was awarded a Big Lottery Reaching Communities grant to work specifically with Black gay men. The project is a peer education project whereby Black gay men design interventions that they believe will be effective for their peers. To begin the project GMFA has collected data on the needs of Black gay men and we will use this data in conjunction with other data on the needs of Black gay men. Over a period of three years we hope to recruit at least forty men to the project and produce two interventions per year.

### **Booklets**

In 2007-08 we continued to distribute copies of 'GMFA's guide to gay sports clubs and social groups'. The Guide promotes over a hundred social and sports groups as well as encouraging and offering help in setting up new groups. As discussed above, we launched an online version of the booklet.

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### **Report of the directors**

#### **For the year ended 31 March 2008**

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#### **Other activities in 2007-08**

In 2007-08 GMFA took part in a variety of community events and held several fundraisers. On World AIDS Day we raised funds in over twenty venues and launched a record which was available to download from the internet. In August GMFA reinvented the traditional Sports Day at the Royal Vauxhall Tavern and took part in Soho Pride. We also took part in London Pride where we distributed condoms and safer sex information. Our Pride event was sponsored by Pasante. GMFA also had a team in the Walk for Life and took part in the Great British Duck Race.

#### **Plans for the future**

Over the next year GMFA will:

- Produce three new mass-media campaigns.
- Deliver 44 sessions of Groupwork outside London in partnership with CHAPS organisations.
- Produce six issues of FS.
- Write and deliver two new booklets to men in London and produce a set of five postcards.
- Continue to expand and update our portfolio of websites.
- Secure funding for non HIV health promotion.
- Expand our funding base and increase community fundraising.
- Deliver two interventions specifically aimed at Black gay men.

#### **Financial review**

##### **Reserves policy**

GMFA has a reserves policy which was updated in February 2007. The purpose of the reserves policy is to:

- enable the directors to plan spending in an informed manner;
- ensure that GMFA's reserves are used appropriately to help meet the charity's objects;
- ensure that GMFA has sufficient reserves to be a stable charity

At 31 March 2008, GMFA had unrestricted reserves of £ 636,773. £20,000 has been designated to cover projects with insufficient funds from other services and against future relocation costs. The remaining general funds represent approximately 9 months operating costs.

## **GMFA**

### **Report of the directors**

**For the year ended 31 March 2008**

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#### **Statement of responsibilities of the directors**

The directors are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the group and charity and the incoming resources and application of resources, including the net income or expenditure, of the group for the year. In preparing those financial statements the directors are required to:

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

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

The directors each confirm that to the best of their knowledge there is no information relevant to the audit of which the auditors are unaware. The directors also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant audit information and that this information has been communicated to the auditors.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2008 was 95 (2007 - 95). The directors are members of the charity but this entitles them only to voting rights. The directors have no beneficial interest in the charity.

#### **Auditors**

Sayer Vincent were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

Approved by the directors on 27 August 2008 and signed on their behalf by

Stuart Harwood - Chair

## **Independent auditors' report**

**To the members of**

### **GMFA**

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We have audited the financial statements of GMFA for the year ended 31 March 2008 which comprise the statement of financial activities, balance sheet and related notes. These financial statements have been prepared in accordance with the accounting policies set out therein.

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

#### **Respective responsibilities of the directors and auditors**

The responsibilities of the directors (who are also the trustees of GMFA for the purposes of charity law) for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), are set out in the statement of responsibilities of the directors.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

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

We read the annual report and consider the implications for our report if we become aware of any apparent misstatements within it.

#### **Basis of opinion**

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

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

**Independent auditors' report**

**To the members of**

**GMFA**

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**Opinion**

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice of the charitable company's state of affairs as at 31 March 2008 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended; and
- the financial statements have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the report of the directors is consistent with the financial statements.

3 October 2008

**SAYER VINCENT**  
Chartered accountants & registered auditors  
London

**GMFA****Statement of financial activities** (incorporating an income and expenditure account)**For the year ended 31 March 2008**

|   | Note | Unrestricted<br>£ | Restricted<br>£ | 2008<br>Total<br>£ | 2007<br>Total<br>£ |
|---|------|-------------------|-----------------|--------------------|--------------------|
| <b>Incoming resources</b>                             |      |                   |                 |                    |                    |
| <i>Incoming resources from generated funds</i>        |      |                   |                 |                    |                    |
| Voluntary income                                      | 2    | 49,815            | -               | <b>49,815</b>      | 52,922             |
| Investment income                                     |      | 29,353            | -               | <b>29,353</b>      | 18,372             |
| <i>Incoming resources from charitable activities</i>  |      |                   |                 |                    |                    |
| Press work  |      | 169,750           | 224,020         | <b>393,770</b>     | 219,564            |
| Group work  |      | -                 | 185,368         | <b>185,368</b>     | 214,522            |
| Newsletter  |      | 1,590             | 76,370          | <b>77,960</b>      | 76,461             |
| Public Intervention                                   |      | -                 | -               | -                  | -                  |
| Outreach  |      | -                 | -               | -                  | -                  |
| Internet  |      | -                 | 33,942          | <b>33,942</b>      | 33,614             |
| Booklet   |      | -                 | -               | -                  | -                  |
| Small media   |      | -                 | 26,000          | <b>26,000</b>      | 4,495              |
| Big Lottery Fund Grant                                |      | -                 | 45,370          | <b>45,370</b>      | -                  |
| <i>Other incoming resources</i>                       |      | 854               | -               | <b>854</b>         | 1,597              |
| <b>Total incoming resources</b>                       |      | <b>251,362</b>    | <b>591,070</b>  | <b>842,432</b>     | <b>621,547</b>     |
| <b>Resources expended</b>                             |      |                   |                 |                    |                    |
| <i>Costs of generating funds:</i>                     |      |                   |                 |                    |                    |
| Fundraising and publicity                             |      | 39,089            | 63,997          | <b>103,086</b>     | 85,074             |
| <i>Charitable activities</i>                          |      |                   |                 |                    |                    |
| Press Work  |      | -                 | 191,708         | <b>191,708</b>     | 171,003            |
| Group work  |      | 61,635            | 138,244         | <b>199,879</b>     | 163,425            |
| Newsletter  |      | -                 | 79,833          | <b>79,833</b>      | 85,066             |
| Public Intervention                                   |      | -                 | -               | -                  | 38,768             |
| Outreach  |      | -                 | -               | -                  | 4,729              |
| Internet  |      | -                 | 31,298          | <b>31,298</b>      | 34,758             |
| Booklet   |      | -                 | 65              | <b>65</b>          | 4,976              |
| Small media   |      | 1,777             | 7,950           | <b>9,727</b>       | 42,528             |
| Big Lottery Fund Grant                                |      | -                 | 29,081          | <b>29,081</b>      | -                  |
| <i>Governance costs</i>                               |      | 2,140             | 5,029           | <b>7,169</b>       | 8,343              |
| <b>Total resources expended</b>                       | 3    | <b>104,641</b>    | <b>547,205</b>  | <b>651,846</b>     | <b>638,670</b>     |
| <b>Net incoming/(outgoing) resources for the year</b> | 5    | <b>146,721</b>    | <b>43,865</b>   | <b>190,586</b>     | <b>(17,123)</b>    |
| <b>Transfers between funds</b>                        |      | 76,455            | (76,455)        | -                  | -                  |
| <b>Funds at the start of the year</b>                 |      | <b>413,597</b>    | <b>124,406</b>  | <b>538,003</b>     | <b>555,126</b>     |
| <b>Funds at the end of the year</b>                   |      | <b>636,773</b>    | <b>91,816</b>   | <b>728,589</b>     | <b>538,003</b>     |

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 12 to the financial statements.

**GMFA (Limited by guarantee)**

**Balance sheet**

**As at 31 March 2008**

|   | Note | £              | 2008<br>£      | 2007<br>£      |
|---|------|----------------|----------------|----------------|
| <b>Tangible fixed assets</b>                          | 8    |                | <u>4,271</u>   | <u>4,151</u>   |
| <b>Current assets</b>                                 |      |                |                |                |
| Debtors   | 9    | 18,029         |                | 14,804         |
| Cash at bank and in hand                              |      | <u>759,943</u> |                | <u>561,184</u> |
|   |      | <b>777,972</b> |                | 575,988        |
| <b>Creditors: Amounts falling due within one year</b> | 10   | <u>53,654</u>  |                | <u>42,136</u>  |
| <b>Net current assets</b>                             |      |                | <u>724,318</u> | <u>533,852</u> |
| <b>Net assets</b>                                     | 11   |                | <u>728,589</u> | <u>538,003</u> |
| <b>Funds</b>  | 12   |                |                |                |
| Restricted funds                                      |      |                | 91,816         | 124,406        |
| Unrestricted funds                                    |      |                |                |                |
| Designated funds                                      |      |                | 20,000         | 20,000         |
| General funds   |      |                | <u>616,773</u> | <u>393,597</u> |
| <b>Total funds</b>                                    |      |                | <u>728,589</u> | <u>538,003</u> |

Approved by the directors on 27 August 2008 and signed on their behalf by

Stuart Harwood - Chair

## GMFA

### Notes to the financial statements

#### For the year ended 31 March 2008

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##### 1. Accounting policies

- a) The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Companies Act 1985. They follow the recommendations in the Statement of Recommended Practice, Accounting and Reporting by Charities (issued in March 2005).
- b) Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable.
- c) Contract income and fees and charges are accounted for on a receivable basis net of VAT where applicable.

Where unconditional entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the incoming resources are recognised when there is sufficient evidence that conditions will be met. Where there is uncertainty as to whether the charity can meet such conditions the incoming resource is deferred.

- d) Income from legacies is accounted for on a receivable basis, and is recognised in full in the financial statements in the period in which probate is granted.
- e) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund together with a fair allocation of support costs.
- f) Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.
- g) Designated funds are unrestricted funds earmarked by the directors for particular purposes.
- h) Costs of generating funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

- i) Resources expended are allocated to the particular activity where the cost relates directly to that activity. Resources expended include attributable VAT which cannot be recovered. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which is an estimate, based on staff time, of the amount attributable to each activity.

|                          | <b>2008</b>   | 2007   |
|--------------------------|---------------|--------|
| Press Work               | <b>18.88%</b> | 12.42% |
| Group Work               | <b>21.04%</b> | 18.78% |
| Newsletter               | <b>8.52%</b>  | 8.30%  |
| Public Intervention      | <b>0.00%</b>  | 4.68%  |
| Outreach                 | <b>0.00%</b>  | 0.50%  |
| Black Gay Men            | <b>3.30%</b>  | 0.00%  |
| Internet                 | <b>5.01%</b>  | 5.04%  |
| Booklet                  | <b>0.00%</b>  | 0.00%  |
| Small Media              | <b>1.00%</b>  | 5.41%  |
| Cost of generating funds | <b>16.27%</b> | 11.25% |
| Support costs            | <b>25.74%</b> | 33.40% |
| Governance costs         | <b>0.23%</b>  | 0.22%  |

## GMFA

### Notes to the financial statements

#### For the year ended 31 March 2008

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#### 1. Accounting policies (continued)

Support costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity:

|                          | 2008   | 2007   |
|--------------------------|--------|--------|
| Press Work               | 23.97% | 22.39% |
| Group Work               | 29.22% | 25.44% |
| Newsletter               | 9.93%  | 10.43% |
| Public Intervention      | 0.00%  | 10.84% |
| OutReach                 | 0.00%  | 0.64%  |
| Black gay men            | 10.52% | 0.00%  |
| Internet                 | 5.84%  | 6.36%  |
| Small Media              | 1.17%  | 7.00%  |
| Booklet                  | 0.00%  | 0.00%  |
| Cost of generating funds | 19.35% | 16.90% |

j) Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its expected useful life. The depreciation rates in use are as follows:

|                   |                      |
|-------------------|----------------------|
| Plant & machinery | 25% reducing balance |
|-------------------|----------------------|

Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities.

Items costing under £500 are not capitalised.

l) Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities on a straight line basis over the lease duration.

m) The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable under the scheme by the charitable company to the fund. The charitable company has no liability under the scheme other than for the payment of those contributions.

#### 2. Voluntary income

|                                      | Unrestricted  | Restricted | 2008          | 2007          |
|--------------------------------------|---------------|------------|---------------|---------------|
|                                      | £             | £          | Total         | Total         |
|                                      |               |            | £             | £             |
| Crusaid Walk for Life                | 4,601         | -          | 4,601         | 2,475         |
| DTPM                                 | 1,422         | -          | 1,422         | 2,551         |
| Sydney Klieff                        | 12,007        | -          | 12,007        | 25,000        |
| GSK Donation                         | 8,000         | -          | 8,000         | 5,000         |
| RVT                                  | -             | -          | -             | 7,063         |
| King William IV                      | -             | -          | -             | 1,000         |
| T101Ltd                              | 2,573         | -          | 2,573         | 1,351         |
| Chariots                             | 2,143         | -          | 2,143         | -             |
| Sports Day                           | 2,328         | -          | 2,328         | -             |
| Sundry donations (under £1,000 each) | 16,741        | -          | 16,741        | 8,482         |
|                                      | <u>49,815</u> | <u>-</u>   | <u>49,815</u> | <u>52,922</u> |

**GMFA**

**Notes to the financial statements**

**For the year ended 31 March 2008**

**3. Total resources expended**

|                                 | Cost of<br>generating<br>funds | Press work            | Group work            | Newsletter           | Black Gay<br>Men     | Internet             | Booklet          | Small<br>media      | Governance<br>Costs | Support<br>Costs | 2008 Total            | 2007                  |
|---------------------------------|--------------------------------|-----------------------|-----------------------|----------------------|----------------------|----------------------|------------------|---------------------|---------------------|------------------|-----------------------|-----------------------|
|                                 | £                              | £                     | £                     | £                    | £                    | £                    | £                | £                   | £                   | £                | £                     | £                     |
| Staff costs (note 6)            | 67,537                         | 78,367                | 87,335                | 35,373               | 13,677               | 20,808               | -                | 4,162               | 965                 | 106,852          | <b>415,076</b>        | 396,778               |
| Project costs                   | 4,887                          | 75,901                | 67,703                | 28,652               | 1,020                | 1,191                | 65               | 3,705               | -                   | -                | <b>183,124</b>        | 172,616               |
| Premises costs                  | 4,370                          | 5,070                 | 5,650                 | 2,289                | 885                  | 1,346                | -                | 269                 | 62                  | 6,914            | <b>26,855</b>         | 28,389                |
| Office costs                    | 2,220                          | 2,576                 | 2,871                 | 1,161                | 449                  | 684                  | -                | 137                 | 32                  | 3,512            | <b>13,642</b>         | 16,878                |
| Depreciation                    | 98                             | 114                   | 127                   | 52                   | 20                   | 30                   | -                | 6                   | 1                   | 157              | <b>605</b>            | 2,361                 |
| Other                           | -                              | -                     | -                     | -                    | -                    | -                    | -                | -                   | 6,109               | 6,435            | <b>12,544</b>         | 21,648                |
| <b>Total resources expended</b> | <b>79,112</b>                  | <b>162,028</b>        | <b>163,686</b>        | <b>67,527</b>        | <b>16,051</b>        | <b>24,059</b>        | <b>65</b>        | <b>8,279</b>        | <b>7,169</b>        | <b>123,870</b>   | <b>651,846</b>        | 638,670               |
| Support Costs (note 4)          | <u>23,974</u>                  | <u>29,680</u>         | <u>36,193</u>         | <u>12,306</u>        | <u>13,030</u>        | <u>7,239</u>         | <u>-</u>         | <u>1,448</u>        | <u>-</u>            | <u>(123,870)</u> | <u>-</u>              | <u>-</u>              |
| <b>Total resources expended</b> | <b><u>103,086</u></b>          | <b><u>191,708</u></b> | <b><u>199,879</u></b> | <b><u>79,833</u></b> | <b><u>29,081</u></b> | <b><u>31,298</u></b> | <b><u>65</u></b> | <b><u>9,727</u></b> | <b><u>7,169</u></b> | <b><u>-</u></b>  | <b><u>651,846</u></b> | <b><u>638,670</u></b> |

**GMFA****Notes to the financial statements****For the year ended 31 March 2008**

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**4. Support costs**

Support costs are allocated to charitable activities as follows:

|                        | Cost of<br>generating<br>funds<br>£ | Booklet | Press<br>work<br>£ | Group<br>work<br>£ | Newsletter<br>£ | Black Gay<br>Men<br>£ | Internet<br>£ | Small<br>media<br>£ | <b>2008<br/>Total<br/>£</b> | 2007<br>£ |
|------------------------|-------------------------------------|---------|--------------------|--------------------|-----------------|-----------------------|---------------|---------------------|-----------------------------|-----------|
| Staff Costs            | 20,679                              | -       | 25,603             | 31,221             | 10,615          | 11,241                | 6,244         | 1,249               | <b>106,852</b>              | 132,528   |
| Premises costs         | 1,338                               | -       | 1,657              | 2,020              | 687             | 727                   | 404           | 81                  | <b>6,914</b>                | 9,481     |
| Office costs           | 681                                 | -       | 841                | 1,026              | 349             | 369                   | 205           | 41                  | <b>3,512</b>                | 5,547     |
| Depreciation           | 30                                  | -       | 37                 | 46                 | 16              | 16                    | 10            | 2                   | <b>157</b>                  | 880       |
| Other                  | 1,246                               | -       | 1,542              | 1,880              | 639             | 677                   | 376           | 75                  | <b>6,435</b>                | 14,282    |
| Total Support<br>Costs | <b>23,974</b>                       | -       | <b>29,680</b>      | <b>36,193</b>      | <b>12,306</b>   | <b>13,030</b>         | <b>7,239</b>  | <b>1,448</b>        | <b>123,870</b>              | 162,718   |

## GMFA

### Notes to the financial statements

#### For the year ended 31 March 2008

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##### 5. Net incoming/outgoing resources for the year

This is stated after charging:

|   | <b>2008</b>         | 2007         |
|---|---------------------|--------------|
|   | £                   | £            |
| Depreciation                            | <b>605</b>          | 2,361        |
| Directors' remuneration                 | <b>59,891</b>       | 58,143       |
| Directors' reimbursed expenses          | <b>533</b>          | 796          |
| Auditors' remuneration:                 |                     |              |
| ▪ Audit                                 | <b>5,275</b>        | 6,305        |
| ▪ Under/(over) accrual in previous year | <b>1,110</b>        | 305          |
| ▪ Pension Scheme Audit & Others         | <b>760</b>          | 730          |
| Operating lease rentals:                |                     |              |
| ▪ Property                              | <b>18,630</b>       | 18,986       |
| ▪ Other                                 | <b>2,075</b>        | 2,094        |
|   | <u><b>2,075</b></u> | <u>2,094</u> |

Expenses reimbursed to directors represents the reimbursement of travel and subsistence costs to 11(2007:9) directors relating to attendance at director meetings.

Directors' remuneration represents the salary costs paid to the Chief Executive, who is an ex-officio member of the board.

##### 6. Staff costs and numbers

Staff costs were as follows:

|                       | <b>2008</b>           | 2007           |
|-----------------------|-----------------------|----------------|
|                       | £                     | £              |
| Salaries and wages    | <b>356,714</b>        | 345,605        |
| Social security costs | <b>38,253</b>         | 36,939         |
| Pension contributions | <b>15,208</b>         | 14,234         |
| Pension arrears       | <b>4,901</b>          | -              |
|                       | <u><b>415,076</b></u> | <u>396,778</u> |

No employees had emoluments amounting to over £60,000 in the year

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

|                             | <b>2008</b>         | 2007         |
|-----------------------------|---------------------|--------------|
|                             | No.                 | No.          |
| Direct charitable           | <b>6.90</b>         | 6.45         |
| Support costs               | <b>2.59</b>         | 3.56         |
| Fundraising and publicity   | <b>1.58</b>         | 1.23         |
| Management & administration | <b>0.02</b>         | 0.01         |
|                             | <u><b>11.09</b></u> | <u>11.25</u> |

## GMFA

### Notes to the financial statements

For the year ended 31 March 2008

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#### 7. Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

#### 8. Tangible fixed assets

|                         | Office<br>equipment<br>£ | Total<br>£            |
|-------------------------|--------------------------|-----------------------|
| COST                    |                          |                       |
| At 1 April 2007         | 37,807                   | <b>37,807</b>         |
| Additions in year       | 725                      | <b>725</b>            |
| Disposals in year       | <u>(1,827)</u>           | <u><b>(1,827)</b></u> |
| At 31 March 2008        | <u>36,705</u>            | <u><b>36,705</b></u>  |
| DEPRECIATION            |                          |                       |
| At 1 April 2007         | 33,656                   | <b>33,656</b>         |
| Charge for the year     | 605                      | <b>605</b>            |
| Released on disposal    | <u>(1,827)</u>           | <u><b>(1,827)</b></u> |
| At 31 March 2008        | <u>32,434</u>            | <u><b>32,434</b></u>  |
| NET BOOK VALUE          |                          |                       |
| <b>At 31 March 2008</b> | <u><b>4,271</b></u>      | <u><b>4,271</b></u>   |
| At 31 March 2007        | <u>4,151</u>             | <u><b>4,151</b></u>   |

All tangible fixed assets are used for direct charitable purposes.

#### 9. Debtors

|               | 2008<br>£            | 2007<br>£     |
|---------------|----------------------|---------------|
| Trade debtors | <b>14,692</b>        | 11,664        |
| Prepayments   | <u><b>3,337</b></u>  | <u>3,140</u>  |
|               | <u><b>18,029</b></u> | <u>14,804</u> |

#### 10. Creditors : Amounts falling due within one year

|                               | 2008<br>£            | 2007<br>£     |
|-------------------------------|----------------------|---------------|
| Trade creditors               | <b>7,469</b>         | 8,008         |
| Taxations and social security | <b>40,287</b>        | 29,558        |
| Accruals                      | <u><b>5,898</b></u>  | <u>4,570</u>  |
|                               | <u><b>53,654</b></u> | <u>42,136</u> |

**GMFA**

**Notes to the financial statements**

**For the year ended 31 March 2008**

**11. Analysis of net assets between funds**

|                       | Restricted<br>funds<br>£ | General<br>funds<br>£ | Total<br>funds<br>£ |
|-----------------------|--------------------------|-----------------------|---------------------|
| Tangible fixed assets | -                        | 4,271                 | 4,271               |
| Current assets        | 91,816                   | 686,156               | 777,972             |
| Current liabilities   | -                        | (53,654)              | (53,654)            |
| <b>Net assets</b>     | <b>91,816</b>            | <b>636,773</b>        | <b>728,589</b>      |

**12. Movement in funds**

|                                 | At 1 April<br>2007<br>£ | Incoming<br>resources<br>£ | Outgoing<br>resources<br>£ | Transfers<br>£  | At 31<br>March<br>2008<br>£ |
|---------------------------------|-------------------------|----------------------------|----------------------------|-----------------|-----------------------------|
| LGMHPP                          | 112,518                 | 509,700                    | (504,086)                  | (76,455)        | 41,677                      |
| Big Lottery Fund Grant          | -                       | 45,370                     | (29,081)                   | -               | 16,289                      |
| Pfizer                          | -                       | 10,000                     | (2,150)                    | -               | 7,850                       |
| M.A.C.                          | -                       | 10,000                     | -                          | -               | 10,000                      |
| Peter Moore Foundation          | -                       | 3,000                      | -                          | -               | 3,000                       |
| Derek Butler Trust              | -                       | 3,000                      | -                          | -               | 3,000                       |
| GSK                             | 3,378                   | -                          | (3,378)                    | -               | -                           |
| Southwark PCT                   | 8,510                   | 10,000                     | (8,510)                    | -               | 10,000                      |
| <b>Total restricted funds</b>   | <b>124,406</b>          | <b>591,070</b>             | <b>(547,205)</b>           | <b>(76,455)</b> | <b>91,816</b>               |
| <b>Unrestricted funds:</b>      |                         |                            |                            |                 |                             |
| <i>Designated Funds:</i>        |                         |                            |                            |                 |                             |
| GMFA funded intervention        | 20,000                  | -                          | -                          | -               | 20,000                      |
| Total Designated Funds          | 20,000                  | -                          | -                          | -               | 20,000                      |
| <i>General funds</i>            | 393,597                 | 251,362                    | (104,641)                  | 76,455          | 616,773                     |
| <b>Total unrestricted funds</b> | <b>413,597</b>          | <b>251,362</b>             | <b>(104,641)</b>           | <b>76,455</b>   | <b>636,773</b>              |
| <b>Total funds</b>              | <b>538,003</b>          | <b>842,432</b>             | <b>(651,846)</b>           | <b>-</b>        | <b>728,589</b>              |

The transfer from restricted to unrestricted funds represents the management fee of 15% for the LGMHPP contract.

## GMFA

### Notes to the financial statements

For the year ended 31 March 2008

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#### Purposes of restricted funds

|                         |   |
|-------------------------|---|
| LGMHPP                  | This fund is to be used for HIV prevention in London and relates to money carried forward for unfinished projects.        |
| Big Lottery Fund Grant  | This fund is to be used for interventions for Black gay men.  |
| M.A.C.                  | This fund is to be used for Positive Future mass media intervention for men with HIV.                                     |
| Pfizer                  | This fund is to be used for Smoking & HIV mass media intervention for men with HIV.                                       |
| Peter Moores Foundation | This fund is to be used for HIV Testing mass media intervention for men with HIV.   |
| Derek Butler Trust      | This fund is to be used for HIV Testing mass media intervention for men with HIV.   |
| Southwark PCT           | This fund is to be used for Smoking Cessation courses and relates to money carried forward for courses not yet delivered. |

#### Purpose of designated funds

|                          |  |
|--------------------------|--|
| GMFA funded intervention | A fund to finance GMFA interventions with projects that have insufficient funds from other services and contingency fund against cost of relocation. |
|--------------------------|--|

### 13. Operating lease commitments

The charitable company had annual commitments under operating leases expiring as follows:

|                 | 2008          |                | 2007          |                |
|-----------------|---------------|----------------|---------------|----------------|
|                 | Property<br>£ | Equipment<br>£ | Property      | Equipment<br>£ |
| Within one year | 18,420        | -              | 18,420        | -              |
| 2 - 5 years     | -             | 1,276          | -             | 1,276          |
|                 | <u>18,420</u> | <u>1,276</u>   | <u>18,420</u> | <u>1,276</u>   |