

Company no. 2702133
Charity no. 1076854

GMFA

Report and Financial Statements

31 March 2009

GMFA

Reference and administrative details

For the year ended 31 March 2009

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	Resigned 11/12/08
Simon Bryant	(Company Secretary)
John Hanson	(Treasurer)
Samantha Nicklin	
Jeff Richards	Elected 11/12/08
Cheikh Traore	Resigned 23/07/08
Michael Bonello	
Patrick Lyster-Todd	Resigned 11/12/08
David Clover	Elected 11/12/08
Victor Abah	Elected 11/12/08
Noel Watson-Doig	Elected 11/12/08

Chief Executive Carl Burnell

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 2009

The directors present their report and the audited financial statements for the year ended 31 March 2009.

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 March 2009. The key risks are a continuing need to diversify funding 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.

GMFA

Report of the directors

For the year ended 31 March 2009

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 continue 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.

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Report of the directors

For the year ended 31 March 2009

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	56%
White non-British	21%
Black British / Caribbean	4%
Black British / African	6%
Black Other	1%
Mixed race	4%
Asian	4%
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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Report of the directors

For the year ended 31 March 2009

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

- 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 six Project Managers, the Head of Programmes, the Chief Executive, the Finance and Office Manager, the Administrative Assistant and a Fundraising Manager. 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 one.

Partnerships

GMFA's work is developed in partnership with other voluntary, statutory and research organisations. Just under 40% of our work is funded through the Pan London HIV Prevention Programme (PLHPP) in which our partners are PACE, Terrence Higgins Trust, Camden and Islington's Gay Men's team, London Lesbian and Gay Switchboard, the GMI Partnership and London commissioners.

Through the Community HIV and AIDS Prevention Strategy (CHAPS) we are also partnered with other sexual health organisations across twelve 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.

GMFA 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.

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Report of the directors

For the year ended 31 March 2009

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.

Public Benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the directors consider how planned activities will contribute to the aims and objectives they have set.

GMFA is achieving public benefit through our work in improving the effectiveness of our interventions which include a website, workshops, press work and printing of resources. Whilst these services are aimed at gay men they can also be accessed by any member of the public.

Achievements and performance - activities in 2008 - 09

Health promotion press campaigns

Over the past five years, twenty three UK HIV-prevention mass media campaigns that target gay men have been independently evaluated by Sigma Research (University of Portsmouth). Of these twenty three campaigns, the eight campaigns with the highest coverage were all produced by GMFA. This includes 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 2008-09. 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 test for HIV, utilising the perspectives of men already diagnosed with HIV who know the benefits of having HIV diagnosed. The campaign was produced by GMFA's group which develops campaigns aimed at HIV positive gay men, PCG. Web banner versions of the campaign appeared on Gaydar and other gay websites. Postcards to accompany the campaign were produced and distributed in London. The campaign was funded by The Peter Moores Foundation and the Derek Butler Trust.

The second campaign, also developed by PCG, aimed to enable gay men with HIV to envision a future for themselves and signpost people to services that can help them achieve a better future. The campaign included executions which focused on drugs, alcohol and smoking, another on work, one on finance and one on relationships. The campaign was funded by the MAC AIDS fund.

Our third campaign was developed by GMFA's group for Black gay men, BigUp. It focused on the risk of HIV transmission when the negative man is the insertive partner during sex. The campaign was based on the research findings that HIV negative Black gay men are more likely than non Black gay men to have unprotected insertive sex. The campaign consisted of mass media ads and postcards distributed in London. The campaign was funded by the Big Lottery Fund.

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The fourth campaign aimed to give men information about the different HIV risks associated with anal sex. The campaign directed men to the website where they could read more in-depth information.

In addition to launching new campaigns, GMFA continued to place advertisements for two campaigns launched in previous years.

Service promotion press campaigns

GMFA produced promotion press campaigns for our workshops. These included a national round of safer sex workshops delivered in 10 cities and our smoking cessation groups.

Booklets and other small media

In March 2008 GMFA were awarded a pan London contract for producing booklets and small media. This contract was to include new booklets and reprints of previously released booklets and postcards.

GMFA launched a new booklet on helping men stay HIV negative. The booklet was distributed in GUM clinics and given to men who tested for HIV and were HIV negative. In addition to advice, the booklet encouraged men to think about their motivations for staying negative and to devise their own strategy for staying negative. The resource was based on Cognitive Behavioural Therapy methodology and focused on research findings from the Insight study which looked at men's motivations for staying HIV negative. Another booklet on condom use was developed but launched in 2009 - 10.

In addition to the new booklets, GMFA reprinted two booklets that had previously been developed by Camden and Islington's gay men's team. We also printed postcards for three of our press campaigns.

Groupwork

In March 2008 GMFA successfully completed our contract to deliver a programme of London groupwork.

Outside London, GMFA worked in collaboration with our CHAPS partners to deliver 47 workshops across England and Wales. This is an increase of 18 workshops on the previous year. This equates to just over 370 hours of training with over 630 men attending the workshops. 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 one of these courses. In total, 12 members of staff successfully completed the training course.

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 was 60% which is down from the previous year but still compares favourably to 50% achieved in generic NHS courses.

In 2008-09 we began development of a gay men's smoking cessation website.

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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 2008-09 the London print run for each issue was increased to twenty-five thousand compared to nineteen thousand the previous year. Six editions of the magazine were distributed to GUM clinics, bars and clubs in London.

In addition to the London distribution, in 2008-09 we began to distribute the magazine nationally. For every issue we produce five non-London regional versions. Each version of the magazine promotes local services in that area. In total we distribute twenty five thousand non-London magazines across England. Consequently for each issue of FS, GMFA produces six regional versions with a print run and distribution of 50,000 copies across England. This makes FS the gay magazine with the largest distribution in the UK.

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 website, Metromate, was replaced by a portfolio of sites which provide information on sex and sexual health, sexual health services available in London, a guide to sports groups, a site for gay men with HIV, 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.

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 2008-09 the content of the site was completely reviewed and refined to incorporate new information, make navigation easier and to increase its readability. This year, the site received over 150,000 unique visitors.

In 2009 GMFA was pleased to secure Health on the Net accreditation for its sites. This accreditation, is a quality standard that ensures that all health information is referenced and accurate. In addition, GMFA added a new feature to our site. Visitors can now ask us a question relating to their personal circumstances. The feature was launched in June and in six months until the end of the year, we received 180 questions.

London services – This site contains details of all interventions, services and resources provided by the Pan-London HIV Prevention Programme along with details of sexual health clinics in London and all other services provided by the voluntary and statutory sector. This site is updated every month and in 08-09 it received just over 140,000 unique visitors.

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For the year ended 31 March 2009

Positive gay guide - This site complements 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. The site was written in culturally appropriate language and designed to be appropriate for men with lower levels of formal education. In its first year the site attracted over 9,000 unique visitors.

The Guide - This site lists 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. This site attracted over 23,000 unique visitors in 08-09. Thanks to a grant from the Awards For All, an updated version of the site will be launched in 09-10 enabling sports and social groups from around the country to promote their activities.

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.

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. Firstly we ensure that all of our work is appropriate and acceptable to Black gay men. Secondly we develop projects specifically aimed at reaching Black gay men. Independent evaluation by the University of Portsmouth 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. In addition to the campaign discussed under health-promotion campaigns, BigUp ran a community event attracting around 170 Black gay men. At the event there was a screening of the programme the DL Chronicles followed by a question and answer session on Black gay men and safer sex.

Other activities in 2008-09

In 2008-09 GMFA took part in a variety of community events and held several fundraisers. On World AIDS Day we raised funds in over thirty five venues. In August GMFA held another successful Sports Day at the Spring Gardens Vauxhall. 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 Clapham Street Party.

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Report of the directors

For the year ended 31 March 2009

Plans for the future

Over the next year GMFA will:

- Produce three new mass-media campaigns.
- Deliver 40 sessions of Groupwork outside London in partnership with CHAPS organisations.
- Produce six issues of FS, with each issue having six regional variations.
- 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. In particular we would like to produce a legal website and begin plans for an online STI partner notification site.
- 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 March 2009. 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 2009, GMFA had unrestricted reserves of £666,579. The general funds represent approximately 10 months operating costs.

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.

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For the year ended 31 March 2009

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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. Each of the directors also confirms 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 2009 was 83 (2008 - 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 23 September 2009 and signed on their behalf by

Stuart Harwood - Chair

Independent auditors' report

To the members of

GMFA

We have audited the financial statements of GMFA for the year ended 31 March 2009 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

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 2009 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.

SAYER VINCENT
Chartered accountants & registered auditors
London

GMFA

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2009

	Note	Unrestricted £	Restricted £	2009 Total £	2008 Total £
Incoming resources					
<i>Incoming resources from generated funds</i>					
Voluntary income	2	47,944	-	47,944	49,815
Investment income		23,023	-	23,023	29,353
<i>Incoming resources from charitable activities</i>					
Press work		-	15,000	15,000	393,770
Group work		165,789	26,087	191,876	185,368
Newsletter		70,061	121,000	191,061	77,960
Small media		400	108,000	108,400	26,000
Internet		-	38,000	38,000	33,942
Booklet		-	-	-	-
Awards for All		-	9,250	9,250	-
Big Lottery Fund Grant		-	93,710	93,710	45,370
<i>Other incoming resources</i>		489	-	489	854
Total incoming resources		307,706	411,047	718,753	842,432
Resources expended					
<i>Costs of generating funds:</i>					
Fundraising and publicity		37,216	37,896	75,112	103,086
<i>Charitable activities</i>					
Press Work		27,902	54,274	82,176	191,708
Group work		145,329	38,491	183,820	199,879
Newsletter		53,819	102,759	156,578	79,833
Small media		-	74,705	74,705	9,727
Internet		-	38,743	38,743	31,298
Booklet		-	-	-	65
Awards for All		-	-	-	-
Big Lottery Fund Grant		-	61,376	61,376	29,081
<i>Governance costs</i>		3,653	4,880	8,533	7,169
Total resources expended	3	267,919	413,124	681,043	651,846
Net incoming resources for the year	5	39,787	(2,077)	37,710	190,586
Transfers between funds		(9,981)	9,981	-	-
Funds at the start of the year		636,773	91,816	728,589	538,003
Funds at the end of the year		666,579	99,720	766,299	728,589

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 2009**

	Note	£	2009 £	2008 £
Tangible fixed assets	8		<u>5,426</u>	<u>4,271</u>
Current assets				
Debtors	9	33,848		18,029
Cash at bank and in hand		<u>773,490</u>		<u>759,943</u>
			807,338	777,972
Creditors: Amounts falling due within one year	10	<u>46,465</u>		<u>53,654</u>
Net current assets			760,873	724,318
Net assets	11		766,299	728,589
Funds	12			
Restricted funds			99,720	91,816
Unrestricted funds				
Designated funds			-	20,000
General funds			<u>666,579</u>	<u>616,773</u>
Total funds			766,299	728,589

Approved by the directors on 23 September 2009 and signed on their behalf by

Stuart Harwood - Chair

GMFA

Notes to the financial statements

For the year ended 31 March 2009

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.

	2009	2008
Press Work	3.66%	18.88%
Group Work	13.34%	21.04%
Newsletter	17.23%	8.52%
Black Gay Men	8.20%	3.30%
Internet	5.56%	5.01%
Small Media	9.70%	1.00%
Cost of generating funds	10.53%	16.27%
Support costs	31.55%	25.74%
Governance costs	0.23%	0.23%

GMFA

Notes to the financial statements

For the year ended 31 March 2009

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:

	2009	2008
Press Work	5.05%	23.97%
Group Work	24.91%	29.22%
Newsletter	23.49%	9.93%
Black gay men	12.29%	10.52%
Internet	7.51%	5.84%
Small Media	14.33%	1.17%
Cost of generating funds	12.42%	19.35%

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

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	2009 Total	2008 Total
	£	£	£	£
Crusaid Walk for Life	1,410	-	1,410	4,601
DTPM	-	-	-	1,422
Sydney Klieff	-	-	-	12,007
GSK Donation	5,000	-	5,000	8,000
RVT	6,438	-	6,438	-
Barcode	1,531	-	1,531	-
T101Ltd	4,532	-	4,532	2,573
Chariots	-	-	-	2,143
Sports Day	4,588	-	4,588	2,328
Sundry donations (under £1,000 each)	24,445	-	24,445	16,741
	<u>47,944</u>	<u>-</u>	<u>47,944</u>	<u>49,815</u>

Notes to the financial statements

For the year ended 31 March 2009

3. Total resources expended

	Cost of generating funds	Press work	Group work	Newsletter	Black Gay Men	Internet	Small media	Governance Costs	Support Costs	2009 Total	2008
	£	£	£	£	£	£	£	£	£	£	£
Staff costs (note 6)	44,774	15,573	56,717	73,250	34,870	23,657	41,243	978	134,126	425,188	415,076
Project costs	6,439	57,157	82,587	39,310	3,840	992	6,961	-	-	197,286	183,124
Premises costs	2,891	1,006	3,663	4,730	2,252	1,528	2,663	63	8,661	27,457	26,855
Office costs	1,524	530	1,931	2,494	1,187	805	1,404	33	4,566	14,474	13,642
Depreciation	212	74	269	347	165	112	195	5	635	2,014	605
Other	-	-	-	-	-	-	-	7,454	7,170	14,624	12,544
Total resources expended	55,840	74,340	145,167	120,131	42,314	27,094	52,466	8,533	155,158	681,043	651,846
Support Costs (note 4)	19,272	7,836	38,653	36,447	19,062	11,649	22,239	-	(155,158)	-	-
Total resources expended	75,112	82,176	183,820	156,578	61,376	38,743	74,705	8,533	-	681,043	651,846

Notes to the financial statements

For the year ended 31 March 2009

4. Support costs

Support costs are allocated to charitable activities as follows:

	Cost of generating funds £	Press work £	Group work £	Newsletter £	Black Gay Men £	Internet £	Small media £	2009 Total £	2008 £
Staff Costs	16,660	6,775	33,413	31,506	16,478	10,070	19,225	134,127	106,852
Premises costs	1,076	437	2,158	2,035	1,064	650	1,241	8,661	6,914
Office costs	566	231	1,137	1,073	561	343	654	4,565	3,512
Depreciation	79	32	158	149	78	48	91	635	157
Other	891	361	1,787	1,684	881	538	1,028	7,170	6,435
Total Support Costs	19,272	7,836	38,653	36,447	19,062	11,649	22,239	155,158	123,870

Notes to the financial statements

For the year ended 31 March 2009

5. Net incoming resources for the year

This is stated after charging:

	2009 £	2008 £
Depreciation	2,013	605
Directors' remuneration	-	59,891
Directors' reimbursed expenses	533	533
Auditors' remuneration:		
▪ Audit	6,375	5,275
▪ Over/(under) accrual in previous year	(875)	1,110
▪ Pension Scheme Audit & Others	800	760
Operating lease rentals:		
▪ Property	18,865	18,630
▪ Other	<u>2,428</u>	<u>2,075</u>

Expenses reimbursed to directors represents the reimbursement of travel and subsistence costs to 9 (2008:9) directors relating to attendance at director meetings.

Directors' remuneration represents the salary costs paid to the Chief Executive when he was a member of the board. In 2008-09 he became an ex-officio member.

6. Staff costs and numbers

Staff costs were as follows:

	2009 £	2008 £
Salaries and wages	367,746	356,714
Social security costs	39,475	38,253
Pension contributions	12,667	15,208
Pension arrears	<u>5,300</u>	<u>4,901</u>
	<u>425,188</u>	<u>415,076</u>

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

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

	2009 No.	2008 No.
Direct charitable	6.78	6.90
Support costs	2.96	2.59
Fundraising and publicity	1.00	1.58
Management & administration	<u>0.02</u>	<u>0.02</u>
	<u>10.76</u>	<u>11.09</u>

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Notes to the financial statements

For the year ended 31 March 2009

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 equipment £	Total £
COST		
At 1 April 2008	36,705	36,705
Additions in year	3,168	3,168
Disposals in year	<u>(4,057)</u>	<u>(4,057)</u>
At 31 March 2009	35,816	35,816
DEPRECIATION		
At 1 April 2008	32,434	32,434
Charge for the year	2,013	2,013
Released on disposal	<u>(4,057)</u>	<u>(4,057)</u>
At 31 March 2009	30,390	30,390
NET BOOK VALUE		
At 31 March 2009	<u>5,426</u>	<u>5,426</u>
At 31 March 2008	<u>4,271</u>	<u>4,271</u>

All tangible fixed assets are used for direct charitable purposes.

9. Debtors

	2009 £	2008 £
Trade debtors	30,442	14,692
Prepayments	3,406	3,337
	<u>33,848</u>	<u>18,029</u>

10. Creditors : Amounts falling due within one year

	2009 £	2008 £
Trade creditors	1,028	7,469
Taxations and social security	39,389	40,287
Accruals	6,048	5,898
	<u>46,465</u>	<u>53,654</u>

Notes to the financial statements

For the year ended 31 March 2009

11. Analysis of net assets between funds

	Restricted funds £	General funds £	Total funds £
Tangible fixed assets	-	5,426	5,426
Current assets	99,720	707,618	807,339
Current liabilities	-	(46,465)	(46,465)
Net assets	99,720	666,580	766,300

12. Movement in funds

	At 1 April 2008 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2009 £
LGMHPP	41,677	-	(51,658)	9,981	-
PLHPP	-	267,000	(240,153)	-	26,847
Big Lottery Fund Grant	16,289	93,710	(61,376)	-	48,623
Pfizer	7,850	-	(7,850)	-	-
M.A.C.	10,000	-	(10,000)	-	-
Peter Moores Foundation	3,000	15,000	(3,000)	-	15,000
Derek Butler Trust	3,000	-	(3,000)	-	-
GSK	-	-	-	-	-
DoH Stop Smoking	-	26,087	(26,087)	-	-
Awards for All	-	9,250	-	-	9,250
Southwark PCT	10,000	-	(10,000)	-	-
Total restricted funds	91,816	411,047	(413,124)	9,981	99,720
Unrestricted funds:					
<i>Designated Funds:</i>					
GMFA funded intervention	20,000	-	(20,000)	-	-
Total Designated Funds	20,000	-	(20,000)	-	-
<i>General funds</i>	616,773	307,706	(247,919)	(9,981)	666,579
Total unrestricted funds	636,773	307,706	(287,919)	(9,981)	666,579
Total funds	728,589	718,753	(701,043)	-	766,299

Notes to the financial statements

For the year ended 31 March 2009

Purposes of restricted funds

PLHPP	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.
Pfizer	This fund was used for advertising costs for 'Hiv & Smoking' advertising campaign.
M.A.C.	This fund was used for advertising costs for 'Positive Future' advertising campaign.
Peter Moores Foundation	This fund was used towards advertising costs for 'Testing' campaign. The remaining fund is to be used for advertising costs for marketing of positive gay guide.
Derek Butler Trust	This fund was used towards advertising costs for 'Testing' campaign.
Lewisham PCT	This fund was used towards the costs of advertising and the running of Smoking Cessations courses for gay men in London.
Awards for All	This fund is to be used for producing a national gay sport and social club guide for gay men.
Southwark PCT	This fund was used towards the costs for the advertising and the running of Smoking Cessations courses for gay men in London.

13. Operating lease commitments

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

	2009		2008	
	Property £	Equipment £	Property	Equipment £
Within one year	18,420	1,276	18,420	-
2 - 5 years	-	-	-	1,276
	<u>18,420</u>	<u>1,276</u>	<u>18,420</u>	<u>1,276</u>