



LGMC Annual Report 2023

London Gay Men's Chorus Limited
(A charitable company limited by guarantee)

**Report and Financial Statements,
incorporating the Independent Examiner's Report
Year ended 31 December 2023**

Company No. 4390145
Charity No. 1092827

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1. Introduction & Year in Review

2023 was a year of reflection, consultation and planning, with another busy year of performances - singing beautiful music to entertain, educate, to thrill our audiences and bonding our members together through song.

The Board of Trustees maintained its strategic development focus with the work of the joint meetings of the Board and Executive Committee. Key objectives included the Vision, Mission and Values consultation with all stakeholders including support from Richard Watts, Dan de la Motte and Lucy Bramley from *people make it work*. This was complemented by a comprehensive internal review of our Roles, Responsibilities and Authority led by Trustees Vice-Chair Fiona Duffy and Alex Dixon. This work has provided the foundation for our Governance Review and new constitution, which will be simpler and prepare us to be ready to tackle the future together.

We successfully negotiated the challenges of maintaining the established constitution while working to develop a new one, trying out more efficient and effective ways of working as we move ahead. The recommendations of the governance team will be presented for Board approval and go to a General Meeting of members in 2024. We acknowledge the support of the elected members of the Executive Committee and are very grateful for their work and faith in our revitalised vision for our future. *The show must go on* and the whole team cooperated to keep our progress on track while continuing to deliver our entertaining performances, which was no mean feat.

The employed and contracted staff members underwent an annual review and there were some changes, bringing on board our Principal Accompanist Laurie Denman and Assistant Accompanist Tris Davies. Carrie Burnham's role was enhanced into the Operations and Production Manager. They all assisted our Artistic Director Simon Sharp, Assistant MD Chris Pethers and Associate MD Christopher Wray, to deliver a broad and exciting range of shows, performances and activities. The other Executive Director responsibilities were undertaken by the Chair of Trustees while we continue to work out how to best structure ourselves for our future.

The Board is planning to recruit a Fundraising and Development Manager in 2024 and considering recruiting a Chief Executive Officer (CEO) in 2024/2025. We acknowledge the generous bequest from Chorus alumnus John Holt; his legacy is enabling us to invest in our future. Volunteering has always been an essential element of the Chorus's success and engagement with our community. We need to develop new ways to work with volunteers, to appreciate volunteering and recognise volunteers who continue to support the work of the whole team and will always be a dynamic key element of Chorus life.

In order to further our charitable objects, the Chorus developed and performed three major shows with eight performances during the year: *Proud*, *A Winter's Tale* and *It's Christmas!*. We worked with our charity partner Parkinson's UK on *Proud* to focus on six of our members' stories, raising record LGMC donations for Parkinson's UK.

Stonewall Housing was our valued charity partner for *A Winter's Tale* hosted by Sandi Toksvig and *It's Christmas!* We had other sponsorship from Towerhouse LLP which along with other donations and fundraising like the Rainbow Lottery. Our performance activities are supported by our volunteers in marketing, membership and our production teams. Following a Gay Business Network event attended by our Chair and AD at the House of Lords, we met Mark Weeks who has joined us as our resident photographer.

We continue to be supported by our members' subscription donations which were revised during the year after nine years, introducing a minimum donation level. We would like to thank the members who regularly make extra donations to help support our work and those members who are less able to afford the minimum member subscription donation.

The auditioned LGMC Ensemble continued to help fulfil one of our charitable objects - the public performance of music. The Ensemble greatly increases the number of revenue-producing opportunities that can be undertaken by the Chorus and we are grateful for the significant commitment made by members of the group. They also produced a cabaret event, *Cabagay*, at the Phoenix Arts Club, which was very successful both as a venue profit-share and repeatable event template.

The main Chorus created smaller groups throughout the year to perform at a wide range of community and outreach events, including World AIDS Day at the West London Synagogue, Christmas lights switch-on at Liberty's, London Pride parade and performance, St Martin-in-the-Fields concerts, to name just a few. We piloted an outreach project to support LGBTQ+ prisoners with HMP Thameside, where we participated in a roundtable discussion to introduce our ideas and listen to feedback from prisoners, to help shape a full-day project for HMP services as part of LGBT History Month. The project is now ready for a fundraising appeal and we hope to develop a range of need-focused groups and projects as we move ahead.

The main Chorus went on a summer tour to Florence, Italy to sing with Choreos Firenze at the Teatro Verdi and then on to Bologna to participate in the four-yearly Legato European LGBT+/Queer Choirs Association, Various Voices Festival. Hosted by Komos Choir with three major performances, in Teatro Auditorium Manzoni, the DUMBO social and cultural centre and an open-air concert in Piazza Maggiore. There were social events and possibilities to attend some of the 120 concerts and singing activities. The next Various Voices Festival will be in Brussels in 2026 hosted by Sing Out Brussels.

The main Chorus and Ensemble sang with Hannah Waddingham in *Hannah Waddingham: Home for Christmas* recorded for Apple TV, with worldwide exposure. The lineup included Phil Dunster, Luke Evans, Leslie Odom Jr. and Sam Ryder.

Trustees represented the Chorus at queer choir concerts in London and Brighton, and at festivals and concerts across Europe. We also provided input into Legato LGBTQ Choirs of Europe and the Global Alliance of Queer Choirs with its worldwide vision for queer choirs across every continent. During the year we rekindled the London Queer

Choirs Chair's group to exchange ideas, share schedules and collaborate on social and community events. In the summer we organised the Big Pink Picnic bringing the 8 queer-friendly London choirs together, including the London Trans Choir. We are collaborating on the *Soho Remembers* event to commemorate the 25th anniversary of the bombing of the Admiral Duncan pub in 1999, which killed three people and injured 83. Recognising the Chorus's role at the heart of our community by organising the vigil within a week of that painful event, bringing together our grieving and shocked community and this event has continued to be repeated every year with our support.

The Chorus continues to plan and develop its future activities to enable greater engagement for singers and volunteers to continue to offer the opportunity for as many members as possible to experience the Chorus. *A Day in the Life of the Chorus* event was organised for some of those on the waiting list to sing and ask questions about being a Chorus member.

Throughout our year the social events team organise several events and outings including the *Annual Awards Ceremony*, which gives members a chance to feature in the fun cabaret performances during the evening and for members to vote to celebrate our volunteers, as well as other irreverent but coveted awards. The Membership team keeps our organisation running smoothly and supports members to best enjoy chorus life. As part of that life, we acknowledge several informal support groups that have developed organically to support members living with HIV, addiction and neurodiversity as well as sessions on well-being, running, reading, opera buffs and soloists organising small social activities.

The family of the Chorus has 300 singing and non-singing (semitones) members, providing a safe environment for all, to enjoy music, singing, performing, entertaining, volunteering and the camaraderie of being with each other in the range of activities for us all to enjoy. We stand together on the threshold of a new chapter of our Chorus's cherished legacy, developed over more than 30 years of sharing love and hope through our music-making.

I am immensely proud to lead the Chorus and present this annual report with love and respect.

A handwritten signature in black ink, appearing to read 'Martin'.

Martin Brophy MBE
Chair of Board of Trustees

2. 2023 Board of Directors / Charity Trustees

Position	Trustee	Date of Appointment / Retirement
Chair	Mr Martin G. Brophy MBE	Appointed 17 June 2021 (Member Trustee) Appointed 28 November 2022 (Chair)
Vice-Chair	Ms Fiona J. Duffy	Appointed 17 July 2021 (External Trustee) Appointed 22 April 2022 (Vice-Chair) Retired 31 December 2023
Treasurer	Mr Edo Avraham	Appointed 27 June 2022 (Treasurer & Trustee)
Company Secretary	Mr Laurent J.D. Petithuguenin Mr Cameron J. McLeod	Appointed 27 June 2022 (Secretary & Trustee) Retired 28 February 2023 Appointed 24 April 2023 (Secretary & Trustee)
Head of Membership	Mr Stephen W. Wagner Mr Trevor I. Clarke	Appointed 27 June 2022 (Head of Membership & Trustee) Retired 24 April 2023 Appointed 24 April 2023 (Head of Membership & Trustee)
Member Trustees	Mr Martin P. Kaufman Mr P. Alexander J. Dixon Mr David M. Weitzmann	Appointed 7 February 2022 (Trustee) Appointed 24 April 2023 (Trustee) Appointed 4 September 2023 (Trustee)
External Trustee	Ms Sylvie Pierce MBE	Appointed 17 July 2021 (Trustee)

a. Company Name

London Gay Men's Chorus Limited

b. Company Registration Number

4390145

c. Charity Registration Number

1092827

d. Registered Office

124 City Road, London, EC1V 2NX

e. Independent Examiner

Powdin & Co Limited, Hampshire House, 204 Holly Road, Aldershot, Hampshire, GU12 4SE

f. Board

The company was managed by a Board consisting of elected or appointed directors and trustees listed as above. This Report and Financial Statements were approved by the current Directors on 19th August 2024 and signed on behalf of the company by:

A handwritten signature in black ink, reading "Martin Brophy", with a long, sweeping underline.

Martin Brophy, MBE
Chair of Board of Trustees

3. Who Are We?

The London Gay Men's Chorus (LGMC) began life in December 1991 as an informal supportive social group to sing for pleasure and has evolved into an internationally recognised, high quality, inspirational part of the LGBTQ+ global choral family, with 300 members.

a. Our Vision, Mission & Values

During 2023, the Board established a working group to look afresh at the core mission of our charity - what we are here to do as an LGBTQ+ choir and how we articulate our Vision, Mission and Values. This important work will inform how we remain relevant in terms of our members, audience reach, profile, performance quality, financial sustainability and ultimately, why we exist and what we are here to do. We engaged *people make it work* to consult with our members to uncover the identity and aspiration of the LGMC and emerge with a refreshed Vision, Mission and Values that will guide the Chorus for the next stage of its journey.

In the design of the initial two phases of Engagement and Exploration, we set out to ensure the process would be open, inclusive and accessible, maximising opportunities for all voices to be heard. Multiple formats of engagement activity were developed to cater to diverse needs and preferences. We enabled members to come together in open forums to air their opinions through dialogue and listening over a series of in-person group workshops (individual, stand-alone sessions as well as a more in-depth engagement option spread over three 'chapters').

Face-to-face engagement was complemented by an online offering - an anonymised survey circulated to the full membership alongside virtual group workshops and one hour 1:1s. The *people make it work* team also attended rehearsals to address the membership around the project's aims and objectives, to observe the chorus in real-time and to engage members informally. The team also had a presence at key standing meetings to engage committees and further 1:1s were conducted with the leadership and management team, including Working Group and trustee representatives. A total of 147 stakeholders participated in at least one of these engagement pathways.

Consultation was structured around three 'chapters':

Chapter One

- How would you describe your experience of the LGMC?
- What are some of the most important characteristics of the LGMC?
- What do you think the LGMC exists for - what are we here to do?
- What should we keep or protect about the LGMC, even as some other things might change?

Chapter Two

- What are your ambitions for the LGMC?
- What else could the LGMC be doing, if there was consensus for it?
- What needs are there in the world that the LGMC could fulfil?
- How does the LGMC stay relevant for generations to come?

Chapter Three

- Who is the LGMC for?
- Where do we currently stand on LGBTQIA+ human rights, political and personal freedoms? Where should we stand in the future?
- How do we balance our time and focus across activities?
- What culture do we need at the LGMC to have our desired impact?

Following the consultation period, the *people make it work* team distilled the content of these conversations and interactions into a series of statements that capture the essence and aspiration of the LGMC. These were tested with the working group and the Board before being presented to members in a conversational, round-table style video allowing for fuller narrative and contextualisation to be shared. This included a recap of the journey, headline insights and reflections, and describing some of the options that arose, were discounted and ultimately had been taken through to final stages.

We wanted to ensure the subsequent phases of this project would lead us to a place of clarity, definition and collective ownership in how the future of LGMC is understood and articulated. Staying true to the open, inclusive and consultative principles that guided this process, we aimed to create space for voices to be heard and contributions to be made as we shared our findings and tested and refined our working conclusions. We asked members to tell us if what we reflected back was a largely accurate depiction of what they had told us - and happily, this was the case.

The Board scheduled an Away Day in January 2024 to focus on the final project milestone - the sign-off of a definitive Vision, Mission and Values for the charity built upon the contribution of all and a subsequent roadmap for 2024/25 to make it a reality.

b. How We Deliver

All decisions of the Board of Trustees are taken in accordance with our Charitable Objects - and from 2024 onwards our new Vision, Mission and Values. We review what we have achieved and the outcomes of our work over the calendar year, the success of each key activity and the benefits that these activities have brought to the public.

4. Artistic Director's Report

2023 was a year that saw the LGMC deliver some excellent artistic and creative concepts, build and develop partnerships with new collaborators and present original and engaging programmes that challenged, entertained and inspired both our membership and our audience. The highlights were our *Proud* season including the very successful tour to Various Voices in Bologna, the special concert with Choreos Firenze in Florence and our winter season including festive performances at both the Clapham Grand and Cadogan Hall.

Following the very strong return of the chorus, post-pandemic, we were finally able to bring *Proud* to the stage at Cadogan Hall in June. This was a product of our incubator process, something we are currently reprising to generate show ideas for 2025 and beyond to populate and enhance our creative ambition.

The creative arc of the year was wonderfully varied with each production giving rise to elements that showcased the Chorus in many different ways, musically and artistically. Huge thanks to Ian Temple for his creative support on developing *Proud* - a concert which landed beautifully at Cadogan Hall with a fantastic variety of music framed by very emotional personal testimony from members. The repertoire then provided the back-bone of our Italian tour with montage programming delighting audiences in both Florence and Bologna. Later in the year we were able to present two very different festive offerings with the help of chorus hosts Sandi Toksvig and Beary Poppins - *A Winter's Tale* and *It's Christmas!*, respectively.

These productions were the creative backbone of 2023 producing many newly commissioned vocal arrangements, many of which continue to populate our other outreach and community performances and commercial engagements for both the main chorus and ensemble. Each production was designed to give enhanced membership development opportunities in the form of small vocal ensembles, auditioned solos, performance groups and dancers - all helping to create a more interesting presentation for our audiences and showcasing the huge range of talent within the Chorus.

I am very pleased to enjoy the continued support of assistant musical director Chris Pethers, accompanists Laurie Denman and Tris Davies, along with our wider pool of freelance musicians including Richard Baker, in particular. I'd like to thank Chris Wray for his time as associate musical director and wish him well with his future projects. Carrie Burnham has continued to be an excellent support in her new role as operations and production manager. As our profile continues to grow, there are many more opportunities for us to pursue - this enhanced team is essential in realising our ambition.

I would like to thank all members for their continued support and insatiable energy, commitment and focus as we embrace new and exciting projects. In particular, I am indebted to the Board and committee members past and present for their invaluable support, guidance and advice.

5. Audience and Stakeholder Engagement

On top of three spectacular concerts - *Proud*, *A Winter's Tale*, and the aptly named *It's Christmas!*, the Chorus also performed at St. Martin in the Fields, recorded *Seasons of Love* with the RAF Band, sang on the cabaret stage at Pride in London and in Trafalgar Square for the Terrence Higgins Trust. We performed for the RHS Britain in Bloom Awards, sang at Liberty of London and at Prostate Cancer UK's March for Men. We travelled internationally for the quadrennial Various Voices Festival in Bologna, stopping off in Florence on the way. And we went global with the BAFTA-nominated Apple TV production, *Hannah Waddingham: Home for Christmas*.

The Ensemble had its usual busy year entertaining new audiences at weddings, birthdays, corporate functions, award ceremonies, Christmas lights switch-ons, restaurant openings and collaborations with both THT and Look Good Feel Better. They sang with The Swingles at Wilton's Music Hall and once again supported Katherine Ryan - this time at The Roundhouse.

On the social media front, our Facebook followers reached 14,000 and on Instagram totalled over 5,000 - a 25% uplift on 2022, while X (formerly Twitter) followers rose to 15,000.

We received significant press coverage this year, particularly over the festive season - and we are indebted to two members - Louis Staples and Alastair James - the former for the Sandi Toksvig feature in the *i* and the latter for the *Attitude* magazine feature on the Hannah Waddingham Christmas special.

6. Our Members

Members are at the heart of our endeavours, staying engaged and committed to all the Chorus's activities. A member who participated in all major performances, this year, might have invested over 200 hours in rehearsal and performance time. In addition, there were 150 hours of optional rehearsals and performances, as well as a further 250 hours for those also in the Ensemble. Beyond rehearsing and performing, members also contribute through subscriptions and, for many, significant amounts of time through voluntary roles and work.

The Members are divided into four vocal sections (Tenor 1, Tenor 2, Baritone, Bass) and a non-singing section (Semitones). The Ensemble has members from each of the 4 vocal sections. Each section, and the Ensemble, selects a Section Representative and a Deputy to support and manage them. These representatives, together with the elected Head of Membership and other volunteer appointees, form the Membership Committee.

The Membership Committee meets monthly, overseeing matters concerning member welfare and support, including official social events, feedback and complaints, recognition, new and prospective members, attendance, performance readiness, payment of member subscription donations and applications for reduced subscription donations and bursaries.

In April, Steven Wagner retired as Head of Membership, and Trevor Clarke was elected by the members to this role. The Membership Committee has asked the Board to specifically thank Steven for his contribution to the development and management of the Membership Committee and his valuable ongoing support.

Prospective singing members interested in joining the Chorus are invited to a voice assessment evening and then placed on a waiting list for their respective section. Vacancies are filled from these waitlists at the beginning of each season. The total number of singing members may fluctuate, as not all members participate in every performance and venue stage capacities vary. New and existing members may join the Semitones upon request.

The year began with an intake of 24 new singing Members joining in January, all of whom stayed with the Chorus until the end of the year. This would be the only intake of new singing Members. New non-singing Members were free to join throughout the year; seven did so. There were 15 transfers between the sections.

Over 100 prospective singing members were invited to attend a voice assessment evening, with those attending placed in the waitlist for their assessed section. All those on the waiting lists were invited to a pilot event day in June where they would experience a taste of what it would be like to be in the Chorus. We hope to develop further such events in 2024.

A number of social and wellbeing events were held throughout the year to help with retention and cohesion within the membership. The Membership Committee continued working with the Lead on Equality, Diversity and Inclusion to explore what more could be done to support existing and prospective members.

Members also run independent peer support groups: LGMC+ for those who live with HIV; LGMCa for those struggling with or recovering from sex, drug and/or alcohol misuse; and launched in October 2023 LGMC Infinity for those who are, or identify as neurodivergent. The Chorus welcomes the positive impacts these groups have on members and is actively encouraging other groups to organise.

As part of the annual budgeting process, the Board made the difficult decision to increase the cost of membership subscriptions. The previous rates were set in 2013. There was a significant amount of work for the Membership Committee to deal with the impact, especially in the Semitone section, some of whom chose to leave or not amend their subscription. Efforts are ongoing, into 2024, to retain these members or transfer them to non-member regular donors.

	All Members	Singing Members	Non-Singing Members
Membership at the start of the year	265	192	73
New Members	31	24	7
Transferred	N/A	-14/+1	+14/-1
Members who left	-33	-6	-27
Membership at end of the year	263	197	66
Total Membership throughout 2023*	296	217	94

* Membership at the end of year plus those that have left or transferred out.

The Board would like to thank all members for their continued support and commitment to the Chorus, especially those who have taken on additional volunteer duties and tasks across the organisation.

7. Development (Fundraising, Partnerships & Alumni Engagement)

The Board decided to put on hold any initiatives around sustainable and strategic fundraising until we have a clearly articulated position on our Mission, Vision and Values, with a consequential organisational and then fundraising strategy. The Board has committed to launching these in 2024. We did however finalise the role of a future staff member as Development/Fundraising lead for an expected recruitment in 2024.

During 2023, we had been anticipating the receipt of a significant bequest from the Late John Holt, an Alumnus of the LGMC, but the finalising of probate meant that this would not arrive until 2024. Several initiatives were put on hold until confirmation of the arrival of those funds.

Our summer and winter concerts are the Chorus's Front Door for showcasing who we are and what we do to existing and potential supporters, partners and ensemble clients. Our guest receptions help us get better acquainted with our concert partners, including Parkinsons UK (the principal partner for 'Proud', which was initiated by our Semitone Member Ian Temple), Stonewall Housing (a charity led by our Semitone Member Steven McIntyre which champions LGBTQ+ people made homeless through homophobia and domestic abuse) and our long-term friends Terrence Higgins Trust (for which our very first public performance supported in 1991 at Angel Tube Station).

For our concert partners, not only is their cause featured during the concert itself, but a bucket collection is made during the interval and after the show. We thank them deeply for their engagement with the LGMC and for the volunteers who facilitate this.

This year we continued to develop the more structured approach we commenced last year around engaging with prospective donors and supporters, charity partners, music industry and LGBTQ+ choirs, media, cultural and political guests of influence. We delivered successful pre-show receptions as well as interval receptions, allowing our guests to get to know Trustees, Music Team and Guest Performers before seeing the Chorus perform. A big thank you is due to Front of House Lead Semitone Jonathan Goldsmith for decorating and managing the hospitality rooms and to Semitone Michael Burke, who travels from Sligo for every concert to help ensure our guests have everything they need. We also introduced Guest Greeters to welcome and assist our guests.

We once again invited a range of existing and new Chorus friends and celebrity guests to our receptions. We were delighted to welcome iconic LGBTQ+ and human rights activist Peter Tatchell, Scott Baker and Pat Davey from the Fabulous Lounge Swingers with whom we worked in the Hannah Waddingham Christmas Special at the London Coliseum, the Irish Ambassador HE Martin Fraser and his wife Deirdre, Bisila Noha from the London LGBTQ+ Centre, and Chris Cobb from Associated Board of the Royal Schools of Music. We reaffirmed our recent connections with leading members of the Pink Singers and Brighton Gay Men's Chorus, reinforced during the Various Voices Festival in Florence and Bologna.

We were particularly pleased to invite Rosaleen Hubbard of Towerhouse LLP (with thanks to Bass Section Representative Rob Wells), and Laura Devine, founder of Laura Devine Immigration LLP, both of whom made generous unrestricted donations to the Chorus this year. We were very pleased to meet Neil Barclay of HMP Thameside at an Ensemble performance at Laura Devine's offices, at whose prison we hope to further support LGBTQ+ prisoners.

8. Access & Diversity

During the year, a number of members contributed to the development of a new Equity, Diversity and Inclusion policy which will go to the Board for approval in 2024. These members will be invited to contribute to an action plan to embed the policy in a meaningful way.

While some progress has been made to make the Chorus more welcoming and inclusive, the Vision, Mission & Values consultation process held throughout the year has highlighted some specific areas where we still need to do better. These will be the focus of 2024 and beyond.

9. Our Employees

The Chorus employs both the Artistic Director and Operations & Production Manager (formerly Company Manager). A range of other freelance consultants are engaged by the Chorus to support the delivery of our artistic strategy.

10. Structure, Governance and Management

a. Governing Documents (Constitution)

The LGMC is a charitable company limited by guarantee, incorporated on 8 March 2002 and registered as a charity on 5 July 2002. The company was established under a memorandum and articles of association, as amended by special resolution of the company dated 22 May 2006.

New Articles and by-laws were adopted in 2020, and these were further amended at the 2022 Annual General Meeting.

The Board has formed a working group comprising two directors (Martin Brophy & Cameron McLeod) and two members with significant governance experience (Chris Priestley & Mark Jarvis) to review our governance structure and documents with a view to simplifying both. Any recommendations for change will go to a General Meeting of members in 2024.

b. Organisation

Following our 2022 AGM the Company has provision for a board of up to eleven directors, comprising seven directors elected from amongst the membership of the Company and four non-member directors recruited and appointed by the board. The elected directors comprise the Chair, Treasurer, Company Secretary and Head of Membership, and three general member directors. Directors are currently elected for three-year terms of office and may only serve for two full terms in any one role.

It should be noted that the company is also registered as a charity with the Charity Commission; accordingly, directors are also trustees under the terms of the Charities Act.

In addition, an Executive Committee of up to fifteen people has been responsible for the day-to-day operational management of the company. This committee comprised four directors (the Chair, Treasurer, Company Secretary as non-voting members and the Head of Membership as a voting member), together with further committee members with specific portfolios elected from among the members.

A joint working group established by the Board and Executive Committee in 2022 determined that our organisation structure and ways of working could be improved. Our volunteers provide enormous amounts of passion and energy into the running of the LGMC (whether on the Executive Committee or in other roles), and with the growth of the organisation, it was a good opportunity to look at any issues and new opportunities.

This led to the creation of a Roles, Responsibilities and Authority (RRA) project, which engaged all current Executive Committee members, some previous members, as well as staff members and volunteers in other roles. Everyone was encouraged to share their ideas in a safe environment (with anonymity if requested) about what could be

done differently to allow them to be more effective, and to feel more valued, while also doing what is ultimately best for the LGMC.

There was a lot of alignment between people from all groups about the way forward. In parallel with the developing work around the Vision, Mission and Values project with *people make it work*, and Carrie Burnham's move into the new role of Operations and Production Manager, the RRA group made a number of "direction of travel" recommendations which were endorsed by both the Board and the Executive Committee:

- Create an organisation structure which allows the Board to focus on strategy, while delegating responsibility for operations to empowered individuals or committees with suitable oversight
- Retire the Executive Committee, and replace it with a set committees each focussing on a particular portfolio
- Ensure that role overlaps are minimised, and if present are opportunities for collaboration between skilled and passionate individuals
- Move away from many volunteer roles being elected, while securing the member's influence on the organisation through Board elections and other engagement activities
- Create a new projects structure (sitting alongside committees), with time-bound remits to deliver change in support of our growth and developing strategy
- Ensure our volunteers continue to be supported and recognised for the work they do for the success of the LGMC

All agreed that it was important not to rush these changes, and so the "direction of travel" recommendations will be taken forward into detailed planning and implementation through 2024.

c. Responsibilities of the Directors and Trustees

The directors are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practices).

The Companies Act requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources, including the income and expenditure, of the company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the company will continue in operation.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial records comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the company, and for taking reasonable steps to ensure the prevention and detection of fraud, or other irregularities.

11. Our Finances

a. Financial Health & Governance

The LGMC reviews its finances through three separate but complementary lenses:

1. **Cash Flow:** Cash flow reports for the period are shared from the Finance Committee with the Board and Executive.
2. **Management Accounts:** We have outsourced the production of the Management Accounts to an accountancy firm. and are now presented to the Board on a quarterly basis
3. **Financial Accounts:** An Independent Examiner reviews all financial activity across the year, including income and expenditure, cash flows and changes in assets and liabilities.

Cost management and optimisation is a clear focus for the Treasurer and Finance Committee. The impact of the pandemic significantly affected the cash reserves of the Chorus with the Lionel Reed legacy ensuring that we managed to operate during the period (this has now been restated from the 2022 accounts). We have seen rehearsal and production costs increase significantly during 2023, and whilst a surplus was achieved on our main shows this was not sufficient to cover the total running costs of the Chorus and has resulted in a net deficit for the year of £34,849 compared to a deficit of £59,222 for the prior year.

b. Financial Performance & Key Initiatives

	<u>2023</u>	<u>2022</u>
Total income	£337,745	£262,272
Donations and Legacies	£129,904	£114,190
Performances and Events	£179,110	£142,132
Other Income*	£28,731	£5,950
Total expenditure	£372,594	£312,494
Events and other cost	£162,505	£115,341
Support costs**	£200,713	£192,438
Other expenditure	£9,376	£4,715
Total Surplus/(Deficit)	(£34,849)	(£50,222)

* Other Income includes member payments for Various Voices Group Flights

** Support Costs include staff, consultants, rehearsals, premises, office, communication, IT, travel, finance and governance

Main drivers for changes in income and expenditure:

Income of £337,745 was £75,473 higher than 2022 - a 29% uplift, and our strongest revenue performance (excluding any legacy bequests) on record. This was principally driven by:

- Donations increasing by 10% to ~£10k
- Member subscription income and Gift Aid rising 15% to ~£120k
- The introduction of an additional Christmas show driving total production income 41% higher to ~£129k

Given the Cost-of-Living Crisis and an additional production, it was not surprising that **expenditure** also grew by just over £60,000 - a more modest 19% increase over 2022. Key drivers included:

- The Various Voices tour to Florence & Bologna
- Investment in the culture of the Chorus through the Vision, Mission & Values exercise
- Increased venue and rehearsal hire costs - almost double that of 2022
- Increased staff costs as we brought the Artistic Director on as an employee
- Outsourced accounting services

While gig income (Performance Fees) remained stable at just over £50,000 for the year, it was pleasing to see that each of the three main productions (*Proud*, *A Winter's Tale* and *It's Christmas!*) generated surpluses ahead of expectations. This was partly due to effective spending control which saw expenditure at 91% of budgeted levels, but also strong ticket sales toward the end of each selling period. This trend of last-minute sales has been a hallmark of buyer behaviour post-pandemic and requires us to be nimble both in terms of our pricing strategy and costs control.

We are still faced with the fact that 2023 has seen our third consecutive deficit, and while the alumnus legacy bequest which we now anticipate receiving in early 2024 will significantly shore up our balance sheet (which currently stands at £84,426), we need to find further ways to balance our operating budget while still delivering on our charitable objects, new Vision, Mission and Values and showcasing artistic excellence - particularly at a time when the cost-of-living crisis shows no sign of abating. This is the challenge for the Board in 2024 and beyond.

*** ANNUAL REPORT ENDS ***



COMPANY REGISTRATION NUMBER: 4390145
CHARITY REGISTRATION NUMBER: 1092827

London Gay Men's Chorus
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2023



London Gay Men's Chorus

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 December 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and Administrative Details

Registered charity name London Gay Men's Chorus

Charity registration number 1092827

Company registration number 4390145

Principal office and registered office 124 City Road
LONDON
EC1V 2NX

The Trustees

Mr Martin G Brophy (Chair)
Ms Fiona M Duffy (Vice-Chair and External Trustee) (Retired 31 December 2023)
Mr Laurent J D Petithuguenin (Secretary) (Retired 28 February 2023)
Mr Cameron J McLeod (Secretary) (Appointed 24 April 2023)
Mr Edo Avraham (Treasurer)
Ms Sylvia Pierce (External Trustee)
Mr Martin P Kaufman
Mr David Weitzmann (Appointed 4 September 2023)
Mr Stephen W Wagner (Head of Membership) (Retired 24 April 2023)
Mr Trevor I Clarke (Head of Membership) (Appointed 24 April 2023)
Mr P Alexander J Dixon (Member Trustee) (Appointed 24 April 2023)

Company Secretary Mr Cameron J McLeod

Independent Examiner Mr L J Powell BSc FCA Powdin & Co Limited
Hampshire House
204 Holly Road, Aldershot, Hampshire GU12 4SE

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 8 March 2002 and registered as a charity on 5 July 2002. The company was established under a Memorandum and Articles of Association incorporated on 8 March 2002, as amended by special resolution of 22 May 2006. New Articles and by-laws were adopted in 2020, and these were further amended at the 2022 Annual General Meeting.

Organisation

The company is governed by a board of up to eleven directors, comprising seven directors elected from among the members of the company and four non-member directors recruited and appointed by the seven elected directors. The elected directors comprise the Chair, Treasurer, Company Secretary and Head of Membership, and three general directors. Directors are elected or appointed for three-year terms of office and may only serve for two full terms in any one role.

The company is registered as a charity with the Charity Commission; accordingly, directors are also trustees in terms of the Charities Acts.

The company employs both the Artistic Director and Operations & Production Manager (formerly Company Manager). A range of other freelance consultants are engaged by the Chorus to support the delivery of our artistic strategy.

Objectives and Activities

About the London Gay Men's Chorus

The London Gay Men's Chorus began life in 1991 as an informal social group to sing for pleasure and has evolved into an internationally recognised high quality inspirational chorus numbering upwards of 200 members. We are a performance chorus who practice the art of chorus music to a high level of musical excellence, with a very eclectic repertoire, which by performing as a self-identified gay group, challenges preconceptions both musical and cultural, and demonstrates that diverse and confident minorities can contribute to the enrichment of society as a whole.

Purpose

Our charity's purposes as set out in the objects contained in the company's memorandum of association are: the study and practice of choral music in order to foster public knowledge and appreciation of such music by means of public performance.

Our Vision

During 2023, the Board established a working group to look afresh at the core mission of our charity - what we are here to do as an LGBTQ+ choir and how we articulate our Vision, Mission and Values. This important work will inform how we remain relevant in terms of our members, audience reach, profile, performance quality, financial sustainability and ultimately, why we exist and what we are here to do.

Our Mission

The London Gay Men's Chorus:

- . entertains, educates and inspires through song
- . takes risk - making unexpected and surprising programming decisions, performing in unusual spaces
- . performs a diverse range of music to the highest technical standard
- . provides a safe, supportive community for gay men to socialise, exchange ideas and have fun
- . works with schoolchildren, teachers and parents to eradicate homophobic bullying
- . believes that a diverse society is a strong society; that all people, regardless of sexuality are equal and should be treated as such and works with other community groups and individuals who share our vision.

Ensuring we deliver our aims

All decisions of the Board of Trustees are taken in accordance with our Charitable Objects - and from 2024 onwards our new Vision, Mission and Values. We review what we have achieved and the outcomes of our work over the calendar year, the success of each key activity and the benefits that these activities have brought to the public.

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

Achievements and Performance

Refer to LGMC Annual Report 2023.

Financial Review

Refer to LGMC Annual Report 2023, which also details income and expenditure activities for the year.

Investment Policy

Under the Memorandum and Articles of Association, the Board of the charity has the power to make investments however it sees fit in line with the furtherance of its objectives. The majority of Chorus funds are spent in the short term as such to retain a prudent amount in reserves each year the Board has not considered investments this year.

Plans for Future Periods

Refer to separate report.

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 19 August 2024 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, reading 'Martin Brophy', with a long horizontal flourish extending to the right.

Mr Martin G Brophy (Chair)
Trustee



London Gay Men's Chorus

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of London Gay Men's Chorus

Year Ended 31 December 2023

I report to the trustees on my examination of the financial statements of London Gay Men's Chorus ('the charity') for the year ended 31 December 2023.

Responsibilities and Basis of Report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Mr L J Powell BSc FCA
Powdin & Co Limited
Independent Examiner

Hampshire House
204 Holly Road
ALDERSHOT
Hampshire
GU12 4SE

19 August 2024

London Gay Men's Chorus

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 December 2023

		2023			2022
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	129,904	—	129,904	114,190
Charitable activities	6	179,110	—	179,110	142,132
Other trading activities	7	3,148	—	3,148	2,144
Investment income	8	1,716	—	1,716	379
Other income	9	23,867	—	23,867	3,427
Total income		337,745	—	337,745	262,272
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	10	622	—	622	—
Costs of other trading activities	11	5,309	—	5,309	2,684
Expenditure on charitable activities	12,13	363,218	—	363,218	307,779
Other expenditure	15	3,445	—	3,445	2,031
Total expenditure		372,594	—	372,594	312,494
Net expenditure and net movement in funds		(34,849)	—	(34,849)	(50,222)
Reconciliation of funds					
Total funds brought forward		115,501	3,774	119,275	169,497
Total funds carried forward		80,652	3,774	84,426	119,275

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

London Gay Men's Chorus

Company Limited by Guarantee

Statement of Financial Position

31 December 2023

		2023	2022
	Note	£	£
Fixed Assets			
Tangible fixed assets	19	69	—
Current Assets			
Debtors	20	86,288	35,988
Cash at bank and in hand		45,251	98,784
		<u>131,539</u>	<u>134,772</u>
Creditors: amounts falling due within one year	21	47,182	15,497
Net Current Assets		<u>84,357</u>	<u>119,275</u>
Total Assets Less Current Liabilities		<u>84,426</u>	<u>119,275</u>
Net Assets		<u>84,426</u>	<u>119,275</u>
Funds of the Charity			
Restricted funds		3,774	3,774
Unrestricted funds		80,652	115,501
Total charity funds	23	<u>84,426</u>	<u>119,275</u>

For the year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 19 August 2024, and are signed on behalf of the board by:

A handwritten signature in black ink, reading "Martin Brophy", with a long, sweeping horizontal line underneath it.

Mr Martin G Brophy (Chair)
Trustee

London Gay Men's Chorus

Company Limited by Guarantee

Statement of Cash Flows

Year Ended 31 December 2023

	2023 £	2022 £
Cash Flows from Operating Activities		
Net expenditure	(34,849)	(50,222)
<i>Adjustments for:</i>		
Other interest receivable and similar income	(1,716)	(379)
Accrued expenses	27,252	–
<i>Changes in:</i>		
Trade and other debtors	(50,300)	(1,521)
Trade and other creditors	4,433	(4,377)
Cash generated from operations	(55,180)	(56,499)
Interest received	1,716	379
Net cash used in operating activities	(53,464)	(56,120)
Cash Flows from Investing Activities		
Purchase of tangible assets	(69)	–
Net cash used in investing activities	(69)	–
Net Decrease in Cash and Cash Equivalents	(53,533)	(56,120)
Cash and Cash Equivalents at Beginning of Year	98,784	154,904
Cash and Cash Equivalents at End of Year	45,251	98,784

London Gay Men's Chorus
Company Limited by Guarantee
Notes to the Financial Statements
Year Ended 31 December 2023

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 124 City Road, LONDON, EC1V 2NX.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

(a) Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

(b) Going Concern

There are no material uncertainties about the charity's ability to continue.

(c) Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

There were no judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies that have a most significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There were no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

(d) Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

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

(e) Incoming Resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from performances is recognised when the performance has taken place. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.
- income from charitable trading activity is accounted for when earned.

(f) Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

(g) Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

(h) Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office equipment	-	3 Years
Musical Instruments and equipment	-	3 Years

(i) Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

(j) Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

(k) Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Limited by Guarantee

The company is limited by guarantee, and the liability of members is limited to £1.

5. Donations and Legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	9,913	9,913	9,110	9,110
Gift Aid	21,026	21,026	17,819	17,819
Income - miscellaneous	—	—	396	396
Subscriptions				
Membership Subscriptions	98,965	98,965	86,865	86,865
	<u>129,904</u>	<u>129,904</u>	<u>114,190</u>	<u>114,190</u>

6. Charitable Activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Income from Events	128,648	128,648	90,967	90,967
Performance Fees	50,462	50,462	51,165	51,165
	<u>179,110</u>	<u>179,110</u>	<u>142,132</u>	<u>142,132</u>

7. Other Trading Activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Merchandising Income	3,148	3,148	2,144	2,144
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

8. Investment Income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Bank interest receivable	1,716	1,716	379	379
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

9. Other Income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Employment Allowance	5,000	5,000	2,938	2,938
Members contribution to travel costs	18,867	18,867	489	489
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	23,867	23,867	3,427	3,427
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

10. Costs of Raising Donations and Legacies

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Fund Raising Expenses	622	622	–	–
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

11. Costs of Other Trading Activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Costs of other trading activities	5,309	5,309	2,684	2,684
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

12. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Cost of Events	162,505	162,505	115,341	115,341
Support costs	200,713	200,713	192,438	192,438
	<hr/>	<hr/>	<hr/>	<hr/>
	363,218	363,218	307,779	307,779
	<hr/>	<hr/>	<hr/>	<hr/>

13. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Cost of Events	162,505	186,481	348,986	307,299
Governance costs	–	14,232	14,232	480
	<hr/>	<hr/>	<hr/>	<hr/>
	162,505	200,713	363,218	307,779
	<hr/>	<hr/>	<hr/>	<hr/>

14. Analysis of Support Costs

	Cost of events	Governance	Total 2023	Total 2022
	£	£	£	£
Staff costs	82,424	–	82,424	38,897
Premises	2,460	–	2,460	10,562
Communications and IT	183	–	183	1,473
General office	6,046	–	6,046	26,583
Finance costs	308	–	308	121
Governance costs	–	14,232	14,232	480
Rehearsals and Bursaries	54,701	–	54,701	45,058
Music Team (Core)	30,579	–	30,579	61,865
Travelling expenses	9,780	–	9,780	7,399
	<hr/>	<hr/>	<hr/>	<hr/>
	186,481	14,232	200,713	192,438
	<hr/>	<hr/>	<hr/>	<hr/>

London Gay Men's Chorus

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2023

15. Other Expenditure

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations to Charities from Show Income	3,445	3,445	2,031	2,031

16. Independent Examination Fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	480	480

17. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	71,107	34,637
Social security costs	7,322	2,728
Employer contributions to pension plans	3,995	1,532
	82,424	38,897

The average head count of employees during the year was 2 (2022: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No	2022 No
Management	2	2

Employment allowance of £5,000 (2023:- £2,728) was claimed against the above costs.

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

18. Trustee Remuneration and Expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

19. Tangible Fixed Assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 January 2023	1,110	5,300	6,410
Additions	69	—	69
	<hr/>	<hr/>	<hr/>
At 31 December 2023	1,179	5,300	6,479
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 January 2023 and 31 December 2023	1,110	5,300	6,410
	<hr/>	<hr/>	<hr/>
Carrying amount			
At 31 December 2023	69	—	69
	<hr/>	<hr/>	<hr/>
At 31 December 2022	—	—	—
	<hr/>	<hr/>	<hr/>

20. Debtors

	2023 £	2022 £
Event debtors	42,700	12,520
Prepayments and accrued income	6,102	6,954
Income tax recoverable	37,486	16,460
Other debtors	—	54
	<hr/>	<hr/>
	86,288	35,988
	<hr/>	<hr/>

21. Creditors: amounts falling due within one year

	2023 £	2022 £
Event creditors	16,603	14,936
Accruals and deferred income	27,732	480
Social security and other taxes	2,773	—
Other creditors	74	81
	<hr/>	<hr/>
	47,182	15,497
	<hr/>	<hr/>

22. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,995 (2022: £1,532).

23. Analysis of Charitable Funds

Unrestricted funds

	At 1 January 2023	Income	Expenditure	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	111,396	337,745	(372,594)	–	76,547
LGMC + Group	50	–	–	–	50
Seebed Community Fund	4,055	–	–	–	4,055
Lionel Reed Legacy	–	–	–	–	–
	<u>115,501</u>	<u>337,745</u>	<u>(372,594)</u>	<u>–</u>	<u>80,652</u>

	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	82,351	262,272	(312,494)	79,267	111,396
LGMC + Group	50	–	–	–	50
Seebed Community Fund	4,055	–	–	–	4,055
Lionel Reed Legacy	79,267	–	–	(79,267)	–
	<u>165,723</u>	<u>262,272</u>	<u>(312,494)</u>	<u>–</u>	<u>115,501</u>

Restricted funds

	At 1 January 2023	Income	Expenditure	Transfers	At 31 December 2023
	£	£	£	£	£
Derek Butler Trust Fund	3,134	–	–	–	3,134
Bursaries Fund	640	–	–	–	640
	<u>3,774</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>3,774</u>

	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
Derek Butler Trust Fund	3,134	—	—	—	3,134
Bursaries Fund	640	—	—	—	640
	<u>3,774</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>3,774</u>

24. Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	69	—	69
Current assets	127,765	3,774	131,539
Creditors less than 1 year	(47,182)	—	(47,182)
Net assets	<u>80,652</u>	<u>3,774</u>	<u>84,426</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	—	—	—
Current assets	130,998	3,774	134,772
Creditors less than 1 year	(15,497)	—	(15,497)
Net assets	<u>115,501</u>	<u>3,774</u>	<u>119,275</u>

25. Analysis of Changes in Net Debt

	At At 1 Jan 2023	Cash flows	At 31 Dec 2023
	£	£	£
Cash at bank and in hand	98,784	(53,533)	45,251