

BIRMINGHAM LGBT

England & Wales · Charity number 1141568

Details

Other names	BLGBT
Status	Registered
Legal form	Charitable company
Company number	07203554
Registered	2011-04-21
Register	View on the Charity Commission register

Contact

Address Birmingham LGBT centre
151 Hurst street
Birmingham
B5 6EW

Phone 01216430821

Email hello@blgbt.org

Website www.blgbt.org

Activities

Objects: TO PROMOTE EQUALITY AND DIVERSITY IN BIRMINGHAM AND SURROUNDING AREAS, AND IN PARTICULAR THE ELIMINATION OF DISCRIMINATION ON THE GROUNDS OF SEXUAL ORIENTATION AND GENDER IDENTITY FOR THE BENEFIT OF THE PUBLIC BY: (I) RAISING AWARENESS OF ALL ASPECTS OF DISCRIMINATION IN SOCIETY BY PUBLICATIONS, LECTURES, MEDIA, PUBLIC ADVOCACY AND OTHER MEANS OF COMMUNICATION (II) CONDUCTING OR COMMISSIONING RESEARCH ON EQUALITY AND DIVERSITY AND PUBLISHING THE RESULTS OF THE SAME TO THE PUBLIC (III) ADVANCING EDUCATION IN EQUALITY AND DIVERSITY WHETHER BY TEACHING OR PRODUCING MATERIALS (IV) THE DEVELOPMENT AND PROMOTION OF ARTS AND CULTURE FOR THE BENEFIT OF THE LGBT COMMUNITY (V) CULTIVATING A SENTIMENT IN FAVOUR OF EQUALITY AND DIVERSITY BY THE USE OF PUBLICATIONS, CODES OF PRACTICE, SCHEMES FOR EMPLOYERS, AWARD SCHEMES, THE MEDIA AND PUBLIC ADVOCACY (VI) ASSOCIATING VOLUNTARY ORGANISATIONS, GOVERNMENTAL, PUBLIC AND PRIVATE BODIES TO DEVELOP AND MAXIMISE THE EFFECTIVENESS OF VOLUNTARY ORGANISATIONS RUN BY AND FOR LESBIANS, GAY MEN, BISEXUAL AND TRANSGENDER PEOPLE (VII) PROMOTING GOOD PRACTICE WITHIN MEMBER ORGANISATIONS.

Activities: Economic/Community Development; employment. Provides advocacy/advice/information . Sponsors and undertakes research, Acts as an umbrella or resource body. Plus other charitable activities in and around the Birmingham and West Midlands area. The organisation has a Health and Well-being centre in Birmingham for the LGBT community and others

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science, Amateur Sport, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, Elderly/old People, Other Defined Groups

Geography

- **Area of benefit:** BIRMINGHAM
- Birmingham City
- Sandwell
- Solihull

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£824,900	£908,569	£564,741	33
2024-03-31	£931,034	£934,982	£648,410	23
2023-03-31	£968,520	£893,256	£652,358	32
2022-03-31	£886,086	£827,546	£577,094	25
2021-03-31	£838,600	£772,216	£518,555	22

Trustees

Name	Role	Appointed
Steve Ball	Chair	2024-04-11
David Miles Wallis		2025-02-26
Julia Louise Robinson		2026-03-18
Kavan Gerald McDaid		2021-11-30
Lesley Nicola Eastwood		2025-02-26
Mathew Edward Nicholas Lovell		2023-07-05
Patrick Colin Wisheu Mr		2025-04-22
Samuel Ray Lewis		2025-12-09
Simon Anthony Hale		2016-07-23
Stephen Anthony Dunne		2025-04-22
Trevor Charles Colin Ivory		2025-02-26

BIRMINGHAM LGBT

England & Wales - Charity number 1141568

Accounts

Charity Registration No. 1141568 (England and Wales)

Company Registration No. 07203554 (England and Wales)

BIRMINGHAM LGBT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

BIRMINGHAM LGBT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	G Moore S Hale Ian Hyde (resigned 28 June 2024) S Ball (Chair) R Tappia S Morden (resigned 8 August 2024) J Tipping (resigned 25 February 2025) K McDaid M Lovell D Parker Coffin H Rejani (resigned 13 June 2025) L Eastwood (appointed 26 February 2025) D Wallis (appointed 26 February 2025) T Ivory (appointed 26 February 2025) S Dunne (appointed 22 April 2025) P Wisheu (appointed 22 April 2025)
Secretary	Mr G Moore
Charity number	1141568
Company number	07203554
Registered office	Birmingham LGBT Centre 38/40 Holloway Circus Birmingham B1 1EQ
Independent examiner	David Hoose Forvis Mazars LLP First Floor Two Chamberlain Square Birmingham B3 3AX
Bankers	Unity Trust Bank PLC Nine Brindley Place Birmingham B1 2HB
Solicitors	Higgs and Sons 3 Waterfront Business Park Brierley Hill DY5 1LX

BIRMINGHAM LGBT

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BIRMINGHAM LGBT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and accounts for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The charitable company's aims are to raise the awareness of the needs of lesbian, gay, bisexual and transgender (LGBT) people in Birmingham and beyond. To advocate for their needs to the wider community and promote opportunities to LGBT people in Birmingham and beyond to enable them to fully participate in the lives of their community.

Mission

Our vision is a vibrant, diverse, lesbian, gay, bisexual and transgender community in Birmingham and beyond in which individuals can realise their full potential and can have equal access to all that the city has to offer.

The objectives are:

1. To act as a voice of the LGBT third sector in Birmingham, based on the knowledge and evidence of real need, creating a positive and visible LGBT community.
2. Create a highly skilled LGBT third sector that has opportunities for volunteering and service development.
3. To raise awareness of the needs of the LGBT community in the city and develop appropriate services where need exists.
4. To challenge negative stereotypes about LGBT people and combat homophobia, transphobia and biphobia.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

Achievements and performance

Birmingham LGBT has had a busy 12 months listed below are some of our key achievements in the year.

Key activities in the period from 1st April 2024 to 31st March 2025 were as follows:

1. Delivered a range of face-to-face services while continuing to offer online options if clients preferred this. Services included IDVA (Independent Domestic Violence advocates) services, sexual health and wellbeing support, and counselling services
2. Delivered a substance support service in partnership with CGL
3. Delivered program for Shout with a year-round delivery
4. Delivered a program of support to LGBTQ+ older adults including wellbeing support funded by the Masons and activities and events funded by Birmingham city council prevention and communities
5. Provided support and advocacy through the LGBT IDVA service to LGBT victims of domestic violence across the West midlands
6. Partnered with Women's aid to deliver the Domestic abuse lead worker service in Birmingham
7. Delivered peer support groups including a women's group a men's group and a south Asian support group
8. Negotiated the lease for the New purpose built LGBT centre in Hurst street
9. Continued to run Emerge the trans youth group meeting face to face and online and provide one to one support to young people
10. Tendered for the Deep Engagement program LGB and Trans with public health Birmingham and started project delivery
11. Developed and delivered the trans inclusion programme which provides support and counselling to trans people and training and consultancy to professionals
12. Continued to offer LGBT affirmative counselling

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

13. Been a partner on the National LGB and T Strategic Partnership, local and regional domestic abuse strategic partnerships, the rainbow partnership (BCC) and the creating a healthy city strategic partnership
14. Delivered a range of training including LGBTQ+ awareness training as part of the deep engagement program

Financial review

Birmingham LGBT was formed on 25 March 2010. These accounts cover the 15th accounting period of 12 months to 31 March 2025.

Funding

Income during the period was £824,900. Our main fund providers that support the day-to-day work of the charity are UHB, the National Lottery Community Fund, Birmingham city council and Arts council England. Other funders included the Henry Smith foundation, the Circle Fund, West Midlands Police & Crime Commissioner, Heart of England Foundation trust, Birmingham Pride Community Foundation, SCVO (Sandwell council for voluntary organisations) Change Grow Live, Birmingham and Solihull Women's aid and Gowling PLC.

Expenditure

Expenditure in the year totalled £908,569. This includes cost of our staff, accommodation at the LGBT Centre, related office and governance costs and project delivery costs.

Reserves Policy

The charity believes that, to provide security and stability to the organisation and its staff, sufficient funds need to be held in reserve for unexpected situations or to wind up the organisation if necessary. The trustees have decided that it should hold a minimum of three months and a maximum of six months running costs in reserves and aims to build this up as soon as practicable. The charity currently holds just under three months running costs in reserves. The charity currently holds an unrestricted reserve of £246,956 and a designated reserve of £90,000 for redundancies and dilapidations.

Risk Management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to manage these risks.

Future Strategy

The trustees undertake an annual review of strategy to ensure the charity's programmes and activities remain focussed on the core mission, strategic aims, and objectives.

Going Concern

At the time of approving the accounts the trustees have a reasonable expectation that the charity has enough resources to continue to operate for the foreseeable future, so they prepared the accounts on a going concern basis when preparing their report.

Structure, Governance and Management

Governance

Birmingham LGBT is a company limited by guarantee with approved memorandum and articles on 25 March 2010. The organisation was registered as a charity no 1141568 on 21 April 2011.

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Board of Trustees meet on a quarterly basis to review the strategy and operations of the company. Board sub-committees have been created for Strategy and Operations and meet regularly between Board meetings, focusing on specific aspects of the charity. The chairs of these committees report to the full Board.

Day to day management of the charitable company is delegated to the Director Steph Keeble and Senior Management Team (Sexual Health Services Manager and operations Manager wellbeing services).

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Ian Hyde (resigned 28 June 2024)
Gareth Moore
Simon Hale
Rita Tappia
Jamie Tipping (resigned 25 February 2025)
Skye Morden (resigned 8 August 2024)
Kavan McDaid
Mathew Lovell
Dr Steve Ball (Chair)
David Parker Coffin
Hetal Pankaj Rajani (resigned 13 June 2025)
Lesley Nicola Eastwood (appointed 26 February 2025)
David Miles Wallis (appointed 26 February 2025)
Trevor Charles Colin Ivory (appointed 26 February 2025)
Stephen Anthony Dunne (appointed 22 April 2025)
Patrick Colin Wisheu (appointed 22 April 2025)

Trustees are recruited with a view to skill set, diversity, sound experience in a related field or professional experience in a relevant area.

Such candidates are interviewed by the Chair and the Director and, if appropriate, invited to a trustees' meeting. Appointment is then conditional on the approval of the trustees generally.

New trustees are then inducted and given appropriate training.

Staff Remuneration

Birmingham LGBT made a 1% standard of living rise to all staff during the year.

Trustees' Indemnity Insurance

Trustee indemnity insurance of £470 was paid (2023/24 £470). There is a limit of indemnity of £1,000,000.

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Responsibilities of the Trustees

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the profit or loss of the charity for that period. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

Steve Ball

[Steve Ball \(Dec 10, 2025 14:18:31 GMT\)](#)

Dr Steve Ball (Chair)

Trustee

Dated : 10/12/2025

BIRMINGHAM LGBT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BIRMINGHAM LGBT

I report on the financial statements of Birmingham LGBT for the year ended 31st March 2025, which are set out on pages 10 to 27.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) 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 financial statements of the charity 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 financial statements 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(b) of the 2011 Act.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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 by being a qualified member of the Institute of ICAEW which is one of the listed bodies.

In connection with my examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of Birmingham LGBT in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or

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INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BIRMINGHAM LGBT

- the financial statements have not been prepared in accordance with the methods and principals 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, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



[David Hoose \(Dec 10, 2025 14:32:34 GMT\)](#)

David Hoose
For and on behalf of Forvis Mazars LLP
Chartered Accountants and Statutory Auditor
First Floor
Two Chamberlain Square
Birmingham
B3 3AX

10/12/2025

BIRMINGHAM LGBT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

AS AT 31 MARCH 2025

	Notes	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2025 £	Total 2024 £
						Note 7
Income from:						
Donations and legacies	2	33,461	-	-	33,461	38,910
Charitable activities	3	5,649	-	738,772	744,421	853,322
Other income	4	9,539	-	-	9,539	3,281
Investments	5	37,479	-	-	37,479	35,521
Total income		<u>86,128</u>	<u>-</u>	<u>738,772</u>	<u>824,900</u>	<u>931,034</u>
Expenditure on:						
Charitable activities	8	119,185	-	789,384	908,569	934,982
NET INCOME / (EXPENDITURE)		<u>(33,057)</u>	<u>-</u>	<u>(50,612)</u>	<u>(83,669)</u>	<u>(3,948)</u>
TRANSFER BETWEEN FUNDS		-	-	-	-	-
NET MOVEMENT IN FUNDS		<u>(33,057)</u>	<u>-</u>	<u>(50,612)</u>	<u>(83,669)</u>	<u>(3,948)</u>
Fund balances at 1 April 2024		<u>280,013</u>	<u>90,000</u>	<u>278,397</u>	<u>648,410</u>	<u>652,358</u>
Fund balances at 31 March 2025		<u><u>246,956</u></u>	<u><u>90,000</u></u>	<u><u>227,785</u></u>	<u><u>564,741</u></u>	<u><u>648,410</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BIRMINGHAM LGBT

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		10,294		12,854
Current assets					
Debtors	15	131,948		192,101	
Current asset investments	16	220,342		211,438	
Cash at bank and in hand		212,808		253,041	
		<u>565,098</u>		<u>656,580</u>	
Creditors: amounts falling due within one year	17	<u>(10,651)</u>		<u>(21,024)</u>	
Net current assets			554,447		635,556
Total assets less current liabilities			<u>564,741</u>		<u>648,410</u>
Income funds					
Restricted funds	18		227,785		278,397
Unrestricted funds – designated	19		90,000		90,000
Unrestricted funds – general			246,956		280,013
			<u>564,741</u>		<u>648,410</u>

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The accounts were approved and authorised for issue by the Trustees on 10/12/2025

Steve Ball

[Steve Ball \(Dec 10, 2025 14:18:31 GMT\)](#)

**Dr Steve Ball (Chair)
Trustee**

Company Registration No. 07203554

BIRMINGHAM LGBT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	£	2025	£	2024	£
Cash flows from operating activities						
Cash generated from operations	23		(75,174)		(138,605)	
Investing activities						
Purchase of tangible fixed assets		(2,538)		(9,714)		
Investment income		37,479		35,521		
Increase in current asset investments		-		-		
Net cash generated from investing activities			34,941		25,807	
Net (decrease) / increase in cash and cash equivalents			(40,233)		(112,798)	
Cash and cash equivalents at beginning of year			253,041		365,839	
Cash and cash equivalents at end of year			212,808		253,041	

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Birmingham LGBT is a private company limited by guarantee incorporated in England and Wales. The registered office is Birmingham LGBT Centre, 38/40 Holloway Circus, Birmingham, B1 1EQ.

1.1 Accounting convention

The accounts have been prepared in accordance with the charitable company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention.

1.2 Going concern

The trustees have prepared the accounts on a going concern basis. The trustees are not aware of any circumstances likely to affect this in the foreseeable future.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds represent funds specifically earmarked for the charity's projects as specified by the donor in the funding agreement.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Expenditure

Expenditure is recognised on an accruals basis.

Costs of activities in furtherance of the charity's objects comprise these costs incurred by the charity as a result of delivery of service.

Governance costs comprise those costs incurred by the charity in meeting its constitutional and statutory requirements.

1.5 Tangible fixed assets

Tangible fixed assets are measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Leasehold Improvement	Over the life of the lease - 7 years
Fixtures, fittings & equipment	20% straight line
Computers	33.3% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income / (expenditure) for the year.

1.6 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

1.12 Judgments in applying accounting policies and key sources of estimation uncertainty

There are no estimates or judgements made which have a material impact on the carrying amounts of assets and liabilities within the accounts other than as stated in 1.13 below.

1.13 Depreciation and residual values

The Trustees have reviewed the asset lives and associated residual values of all tangible assets, and in particular, the useful economic life and residual values of leasehold improvements, fixtures, fittings & equipment, and computers, and have concluded that asset lives and residual values are appropriate.

2. Donations and legacies

	2025 £	2024 £
Donations and gifts	33,461	38,910

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Charitable activities

	Umbrella Sexual Health	Arts Council England	Change Grow Live	Trans Inclusion project	Local Authority income	Other income	Total 2025
Charitable Activities	282,159	89,100	-	124,108	160,795	88,258	744,421
Analysis by fund							
Unrestricted funds – general	-	-	-	-	2,300	3,349	5,649
Restricted funds	282,159	89,100	-	124,108	158,495	84,910	738,772
	282,159	89,100	-	124,108	160,795	88,258	744,421
	Umbrella Sexual Health	Arts Council England	Change Grow Live	Trans Inclusion project	Local Authority income	Other income	Total 2024
For the year ended 31 March 2024							
Analysis by fund							
Unrestricted funds – general	-	-	-	-	1,250	-	1,250
Restricted funds	309,700	48,395	132,194	121,051	134,725	106,007	852,072
	309,700	48,395	132,194	121,051	134,975	106,007	853,322

Analysis of other income shown above is disclosed within Note 6.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4. Other income

	Unrestricted funds general £	Restricted funds £	Total 2025 £	Total 2024 £
Training income	2,100	-	2,100	3,281
Earned income	7,439	-	7,439	
	<u>9,539</u>	<u>-</u>	<u>9,539</u>	<u>3,281</u>
For the year ended 31 March 2024	<u>3,281</u>	<u>-</u>		<u>3,281</u>

5. Investments

	2025 £	2024 £
Rental income	26,958	27,385
Interest receivable	10,521	8,136
	<u>37,479</u>	<u>35,521</u>

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6. Other income from charitable activities

	2025	2024
	£	£
Restricted:		
Henry Smith	19,900	39,400
Birmingham Pride - Emerge	-	4,000
Birmingham Pride - Volunteering Group	-	(1,000)
Birmingham Pride - Trans Project	220	-
Birmingham Pride Community	5,000	-
Trans Project	2,000	-
Heart of England Network Neighbourhood Scheme	-	25,000
BVSC Fairer Futures	936	8,427
SVCO Counselling	-	4,680
BVSC Parenting Support	-	7,500
Southside – SHOUT	1,000	-
Circle Fund	4,000	-
Older Persons Project	18,000	18,000
CGL – Womens Substance Worker	19,713	-
SVCO Donation	5,000	-
BSWA – Domestic Violence Project	9,141	-
Unrestricted:		
Ticket sales	1,848	-
Donations	1,500	-
	<u>88,258</u>	<u>106,007</u>

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7. Statement of financial activities for the year ended 31 March 2024

	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2024 £
<u>Income from:</u>				
Donations and legacies	38,910	-	-	38,910
Charitable activities	1,250	-	852,072	853,322
Other trading activities	3,281	-	-	3,281
Investments	35,521	-	-	35,521
	<hr/>	<hr/>	<hr/>	<hr/>
Total income	78,962	-	852,072	931,034
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>				
Charitable activities	111,128	-	823,854	934,982
	<hr/>	<hr/>	<hr/>	<hr/>
Net incoming resources before transfers	(32,166)	-	28,218	(3,948)
	<hr/>	<hr/>	<hr/>	<hr/>
Gross transfers between funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net income for the year/ Net movement in funds	(32,166)	-	28,218	(3,948)
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 1 April 2023	312,179	90,000	250,179	652,358
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 March 2024	280,013	90,000	278,397	648,410
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8. Charitable activities

	Generating Funds £	Charitable Activities £	Support Costs £	Total 2025 £	Total 2024 £
Staff costs	27,891	601,902	73,395	705,188	716,206
Depreciation and impairment	-	5,098	-	5,098	3,503
Office costs	-	43,234	-	43,234	32,264
Travel and training	-	9,216	-	9,216	14,825
Printing	-	1,597	-	1,597	1,713
Publicity	-	10,769	-	10,769	23,165
Recruitment and Consultancy	-	1,433	-	1,433	2,489
Rent, rates and accommodation	-	76,791	-	76,791	69,751
Project costs	-	26,050	-	26,050	51,420
Legal & professional	-	22,201	-	22,201	15,218
Bank charges	-	350	-	350	353
	<u>27,891</u>	<u>800,641</u>	<u>73,395</u>	<u>901,927</u>	<u>930,907</u>
Governance costs (see note 9)	-	-	6,642	6,642	4,075
	<u>27,891</u>	<u>800,641</u>	<u>80,037</u>	<u>908,569</u>	<u>934,982</u>

9. Governance costs

	Total 2025 £	Total 2024 £
Accounts	4,533	4,075
Trustees' expenses	83	-
AGM & meetings	2,026	-
	<u>6,642</u>	<u>4,075</u>

Governance costs includes £2,982 paid for the independent examination (2024: £2,844).

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10. Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

Trustee Indemnity insurance of £1,000,000 (2024: £1,000,000) was arranged as part of the overall insurance package and included in the total premium of £470 (2024: £470).

11. Employees

Number of employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Charitable staff	33	33

The average monthly number of employees during the year expressed as full time equivalents was:

Charitable staff	23	23
------------------	----	----

	2025	2024
	£	£
Employment costs		
Wages and salaries	629,323	643,968
Social security costs	51,011	52,443
Other pension costs	18,912	19,112
	<u>699,246</u>	<u>715,523</u>

There was one employee whose annual remuneration was £60,000 or more (2024: no employees).

There were no termination payments in the year (2024: £13,000 to one employee).

12. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2024: £nil).

The total amount of employee benefits received by key management personnel is £150,258 (2024 £146,961). The Trust considers its key management personnel comprise the Managing Director, the Sexual Health Services Manager and the Operations Manager; Wellbeing Services.

One trustee had expenses reimbursed during the year for £83 for travel expenses (2024: No trustees had expenses reimbursed for the year).

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13. Tangible fixed assets

	Leasehold improvement £	Fixtures, fittings & equipment £	Computers £	Total £
Cost				
At 1 April 2024	288,305	29,473	25,091	342,869
Additions	-	-	2,538	2,538
	<u>288,305</u>	<u>29,473</u>	<u>27,629</u>	<u>345,407</u>
At 31 March 2025	288,305	29,473	27,629	345,407
	<u>288,305</u>	<u>29,473</u>	<u>27,629</u>	<u>345,407</u>
Depreciation				
At 1 April 2024	288,305	24,687	17,023	330,015
Depreciation charged in the year	-	1,737	3,361	5,098
	<u>288,305</u>	<u>26,424</u>	<u>20,384</u>	<u>335,113</u>
At 31 March 2025	288,305	26,424	20,384	335,113
	<u>288,305</u>	<u>26,424</u>	<u>20,384</u>	<u>335,113</u>
Carrying amount				
At 31 March 2025	-	3,049	7,245	10,294
	<u>-</u>	<u>3,049</u>	<u>7,245</u>	<u>10,294</u>
At 31 March 2024	-	4,786	8,068	12,854
	<u>-</u>	<u>4,786</u>	<u>8,068</u>	<u>12,854</u>

14. Financial instruments

	2025 £	2024 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	108,782	164,860
	<u>108,782</u>	<u>164,860</u>
Carrying amount of financial liabilities		
Measured at amortised cost	7,939	18,312
	<u>7,939</u>	<u>18,312</u>

15. Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	100,439	156,517
Other debtors	8,343	8,343
Prepayments	23,166	27,241
	<u>131,948</u>	<u>192,101</u>

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16. Current asset investments

	2025 £	2024 £
Cash equivalents on deposit	220,342	211,438
	<u>220,342</u>	<u>211,438</u>

17. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	7,613	15,209
Other creditors	326	3,103
Accruals	2,712	2,712
	<u>10,651</u>	<u>21,024</u>

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2024 £	Incoming resources £	Resources Expended £	Transfers £	Balance at 31 March 2025 £
The National Lottery Community Fund Trans Inclusion Project	54,035	124,108	(122,034)	-	56,109
Henry Smith	27,334	19,900	(31,744)	-	15,490
NPO Arts Council	9,985	-	(1,901)	-	8,084
Umbrella sexual health	22,277	-	(4,846)	-	17,431
West Midlands IDVA Project	35,877	76,520	(75,487)	-	36,910
Birmingham Pride - Emerge	2,898	-	(2,898)	-	-
Birmingham Pride - Counselling	-	5,000	(1,214)	-	3,786
Older Persons Project	2,834	18,000	(20,834)	-	-
Birmingham City Council - Mental Health First Aid	5,593	-	-	-	5,593
Heart of England - Older Persons Project	11,205	-	(9,591)	-	1,614
Birmingham Pride - Trans Project	-	220	(220)	-	-
BCC Public Health - Lesbian Community Health Profile	1,242	-	-	-	1,242
BCC Public Health - Trans Community Health Profile	1,149	-	-	-	1,149
CGL - Substance Misuse Service	73,027	-	(63,422)	-	9,605
Prevention and Promotion Continuation Funding	6,062	16,000	(22,062)	-	-
Birmingham City Council Domestic Violence Project	10,618	-	(8,695)	-	1,923
SHOUT NPO Transition Fund	2,525	-	(2,525)	-	-
BVSC Fairer Futures Fund	1,207	936	(2,143)	-	-
BCC - Prevention & Communities	5,530	25,000	(21,658)	-	8,872
SVCO - Counselling	-	5,000	(1,214)	-	3,786
BVSC Parenting Support	-	-	-	-	-
BWC - Mental Health Support	4,999	165	(1,750)	-	3,414
Small projects	-	1,000	-	-	1,000
Circle Fund	-	4,000	(1,976)	-	2,024
DWF – Trans Events	-	2,000	(1,206)	-	794
UHB – Umbrella 24-30	-	282,159	(281,122)	-	1,037
Southside – SHOUT	-	1,000	-	-	1,000
ACE – SHOUT Project	-	89,100	(77,268)	-	11,832
Public Health England – Deep Engagement Partnersh	-	12,405	(7,596)	-	4,809
CGL – Womens Substance Worker	-	19,713	(12,478)	-	7,235
Public Health England – Trans + Deep Engagement	-	12,405	(7,596)	-	4,809
Heart of England – Fairer Futures Fund	-	15,000	(5,904)	-	9,096
BSWA – Domestic Violence Project	-	9,141	-	-	9,141
	<u>278,397</u>	<u>738,772</u>	<u>(789,384)</u>	<u>-</u>	<u>227,785</u>

Henry Smith Fund

The Henry Smith fund is a grant from the Henry Smith Foundation to deliver the LGBT domestic violence project

NPO Arts Council

Shout is now a national portfolio organisation for the Arts council the funding is towards salary costs and delivery of Shout Birmingham's festival of queer culture

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Umbrella Sexual Health Fund

The Umbrella sexual health fund is a contract with University Hospital Trust Birmingham to deliver sexual health services to the LGBT community in Birmingham and Solihull

The National Lottery Community Fund Trans inclusion project

This project includes a wellbeing support worker, counselling and a strategic development worker whose role is to deliver training and policy support the project aims to ensure services meet the needs of and are inclusive of trans people

West Midlands IDVA Project

Funds granted by the West Midlands Police and Crime Commissioner to deliver a culturally competent support and advocacy service to LGBT victims of hate crime in the West Midlands.

Birmingham Pride – Emerge

Funds granted by the Birmingham Pride Community Fund to be put towards activities for the Emerge Youth Group.

Birmingham Pride – Counselling

Funds granted by the Birmingham Pride Community Trust towards funding the LGBT Counselling service.

Older Persons Project - Funds provided by the Masonic Charitable Foundation to contribute towards the salary costs of the Older Persons Project

Birmingham City Council – Mental Health First Aid

Funds granted by Birmingham City Council Public Health Department for staff & volunteers and community activists to receive Mental Health First Aid training

Heart of England - Older Persons Project

Funds granted by the Heart of England Community Foundation to contribute towards the salary costs for the Older Persons Project.

Birmingham Pride - Trans Project

This grant was awarded to fund inclusive events for the Trans* community in Birmingham

BCC Public Health - Lesbian Community Health Profile

Funding provided by Birmingham City Council for dissemination of Community Health Profiles and co-production of solutions for health inequalities

BCC Public Health - Trans Community Health Profile

Funding provided by Birmingham City Council for dissemination of Community Health Profiles and co-production of solutions for health inequalities

CGL - Substance Misuse Service

Funds provided by Change Grow Live to provide culturally competent support those experiencing issues around substance use from the LGBTQ community

Prevention and Promotion Continuation Funding

This fund is a continuation of the funds granted by Birmingham City Council Public Health Department to provide counselling to the LGBT community

Birmingham City Council Domestic Violence Project

Funds provided by the Birmingham City Council Adult Social Care Directorate to run an educational group work programme for survivors of domestic abuse in Birmingham

SHOUT NPO Transition Fund

Funds Provided by Arts Council England as part of SHOUT's move away from its NPO program

BVSC Fairer Futures Fund

Funds provided by the Birmingham Voluntary Service Council on behalf of the Fairer Futures fund from the Integrated Care Board to deliver LGBTQ+ affirmative wellbeing groups

BCC - Prevention & Communities

Funds provided by Birmingham City Council to deliver activities and events for older LGBTQ+ people in Birmingham

SVCO – Counselling

Funds provided by the Sandwell Council of Voluntary Organisation on behalf of Public health Sandwell to contribute towards the salary costs for Counsellors

BVSC Parenting Support

Funding provided by the Birmingham Voluntary Service Council to engage with the LGBTQ+ community around parenting support groups

BWC - Mental Health Support

Funding provided by Birmingham Women & Childrens Hospital to deliver two wellbeing support groups

Small projects

Funds granted by Birmingham City Council towards the operation of our Warm Welcome Events

Circle Fund

Funds granted by Safe Lives to improve outcomes for survivors of domestic violence

DWF – Trans Events

Funds granted by the DWF Group to fund events for the Trans community and the Emerge Youth Group

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

UHB – Umbrella 24-30

A continuation of the Umbrella Sexual Health contract with University Hospital Trust Birmingham covering 2024-2030

Southside – SHOUT

Funds provided by Southside BID towards SHOUT festival activities

ACE – SHOUT Project

Funds granted by Arts Council England to fund SHOUT festival activities for 2024-2025

Public Health England – Deep Engagement

Funds provided by Public Health England to increase engagement with the Lesbian, Gay, and Bisexual communities

CGL – Womens Substance Worker

Funds provided by Change Grow Live for a women's substance support worker

Public Health England – Trans + Deep Engagement

Funds provided by Public Health England to increase engagement with the Trans community

Heart of England – Fairer Futures Fund

Funds provided by the Heart of England Community Foundation on behalf of the Fairer Futures fund from the Integrated Care Board to deliver LGBTQ+ affirmative counselling

BSWA – Domestic Violence Project

Funds granted by Birmingham Solihull Womens aid to deliver domestic abuse in Birmingham and Solihull

19. Designated funds

	2025 £	2024 £
Balance at 31 March 2025 & 2024	90,000	90,000

20. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2025 are represented by::			
Tangible assets	6,831	3,463	10,294
Current assets/(liabilities)	330,125	224,322	554,447
	<u>336,956</u>	<u>227,785</u>	<u>564,741</u>

Analysis of net assets between funds prior year

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2024 are represented by::			
Tangible assets	8,138	4,716	12,854
Current assets	361,875	273,681	635,556
	<u>370,013</u>	<u>278,397</u>	<u>648,410</u>

21. Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost represents contributions payable by the charity to the fund and amounted to £18,912 (2024: £19,112).

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22. Related party transactions

There were no related party transactions during the year, or the prior year.

23. Cash generated from operations

	2025 £	2024 £
(Deficit) / Surplus for the year	(83,669)	(3,948)
Adjustments for:		
Investment income recognised in statement of financial activities	(37,479)	(35,521)
Depreciation of tangible fixed assets	5,099	3,503
Movements in working capital:		
Decrease / (Increase) in debtors	5,099	(101,020)
(Decrease) in creditors	(10,373)	(1,619)
Cash generated from operations	<u>(75,174)</u>	<u>(138,605)</u>

BIRMINGHAM LGBT

England & Wales - Charity number 1141568

Accounts

Charity Registration No. 1141568 (England and Wales)

Company Registration No. 07203554 (England and Wales)

BIRMINGHAM LGBT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

BIRMINGHAM LGBT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms J Bellingham (resigned 9 January 2024) Mr G Moore Mr S Hale Mr Ian Hyde Dr S Ball (Chair) (appointed 11 April 2024) Mrs R Tappia Ms S Morden (resigned 8 August 2024) Ms V Artpradid (resigned 9 January 2024) Mr J Williams (resigned 9 January 2024) Mr J Tipping Mr K McDaid Mr M Lovell Mr D Parker Coffin (appointed 9 January 2024) Mrs H Rejani (appointed 6 June 2024)
Secretary	Mr G Moore
Charity number	1141568
Company number	07203554
Registered office	Birmingham LGBT Centre 38/40 Holloway Circus Birmingham B1 1EQ
Independent examiner	David Hoose Forvis Mazars LLP First Floor Two Chamberlain Square Birmingham B3 3AX
Bankers	Unity Trust Bank PLC Nine Brindley Place Birmingham B1 2HB
Solicitors	Higgs and Sons 3 Waterfront Business Park Brierley Hill DY5 1LX

BIRMINGHAM LGBT

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Statement of cash flows	12
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BIRMINGHAM LGBT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report and accounts for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The charitable company's aims are to raise the awareness of the needs of lesbian, gay, bisexual and transgender (LGBT) people in Birmingham and beyond. To advocate for their needs to the wider community and promote opportunities to LGBT people in Birmingham and beyond to enable them to fully participate in the lives of their community.

Mission

Our vision is a vibrant, diverse, lesbian, gay, bisexual and transgender community in Birmingham and beyond in which individuals can realise their full potential and can have equal access to all that the city has to offer.

The objectives are:

1. To act as a voice of the LGBT third sector in Birmingham, based on the knowledge and evidence of real need, creating a positive and visible LGBT community.
2. Create a highly skilled LGBT third sector that has opportunities for volunteering and service development.
3. To raise awareness of the needs of the LGBT community in the city and develop appropriate services where need exists.
4. To challenge negative stereotypes about LGBT people and combat homophobia, transphobia and biphobia.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

Achievements and performance

Key activities in the period from 1st April 2023 to 31st March 2024 were as follows:

1. Delivered a range of face-to-face services while continuing to offer online options if clients preferred this. Services included IDVA (Independent Domestic Violence advocates) services, sexual health and wellbeing support, and counselling services
2. Delivered the rainbow groupwork program an educational groupwork programme for Lesbian Bi and Trans women who are or have experienced Domestic abuse
3. Developed a substance support service offer in partnership with Change, Grow, Live
4. Delivered a transformation program for SHOUT queer arts programme leading to a new vision with plans for a year-round delivery model
5. Delivered a programme of support to LGBTQ+ older adults including wellbeing support funded by the Masons and activities and events funded by Birmingham City Council prevention and communities
6. Provided support and advocacy through the LGBT IDVA service to LGBT victims of domestic violence across the West Midlands
7. Delivered a number of peer support groups including a women's group a men's group and a south Asian support group
8. Continued to run Emerge the trans youth group meeting face to face and online and provided one to one support to young people
9. Delivered the NNS (Network Neighbourhood Schemes) LGBT project in partnership with Birmingham City Council and Heart of England Foundation Trust
10. Developed and delivered the trans inclusion programme which provides support and counselling to trans people and training and consultancy to professionals
11. Continued to offer LGBT affirmative counselling and delivered 4 self-care group work programmes funded by Fairer Futures small grants
12. Been a partner on the National LGB and T Strategic Partnership, local and regional domestic abuse strategic partnerships, the rainbow partnership (BCC) and creating a healthy city strategic partnership

BIRMINGHAM LGBT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

13. Hosted a party for service users on Christmas day so people did not have to spend Christmas Day alone
14. Delivered a range of training including delivering Domestic abuse training and LGBTQ+ awareness training

Financial review

Birmingham LGBT was formed on 25 March 2010. These accounts cover the 14th accounting period of 12 months to 31 March 2024.

Funding

Income during the period was £931,034. Our main funders that support the day-to-day work of the charity are: University Hospital Birmingham, Arts Council England and the National Lottery Community Fund. Other funders included the Henry Smith foundation, The Masonic Charitable Trust, The Circle Fund, West Midlands Police & Crime Commissioner, Heart of England Foundation Trust, Birmingham City Council, Birmingham Pride Community Foundation and Change Grow Live.

Expenditure

Expenditure in the year totalled £934,982. This includes cost of our staff, accommodation at the LGBT Centre, related office and governance costs and project delivery costs.

Reserves Policy

The charity believes that, to provide security and stability to the organisation and its staff, sufficient funds need to be held in reserve for unexpected situations or to wind up the organisation if necessary. The trustees have decided that it should hold a minimum of three months and a maximum of six months running costs in reserves and aims to build this up as soon as practicable. The charity currently holds just under four months running costs in reserves. The charity currently holds an unrestricted reserve of £280,013 and a designated reserve of £90,000.

Risk Management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to manage these risks.

Future Strategy

The trustees undertake an annual review of strategy to ensure the charity's programmes and activities remain focussed on the core mission, strategic aims, and objectives.

Going Concern

The trustees have prepared the accounts on a going concern basis when preparing their report. They have previously considered the impact of Covid-19 on the organisations finances and have looked at the period since the end of the reporting period up until now when presenting the accounts as a going concern. We have managed to cover any projected losses from that period and secure new contracts. We are not aware of any circumstances likely to affect this in the foreseeable future.

Structure, Governance and Management

Governance

Birmingham LGBT is a company limited by guarantee with approved memorandum and articles on 25 March 2010. The organisation was registered as a charity no 1141568 on 21 April 2011.

BIRMINGHAM LGBT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Board of Trustees meet on a quarterly basis to review the strategy and operations of the company.

Day to day management of the charitable company is delegated to the Director Steph Keeble and Senior Management Team (Sexual Health Services Manager and operations Manager wellbeing services).

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Ian Hyde
Jules Bellingham (resigned 9 January 2024)
Gareth Moore
Simon Hale
Rita Tappia
Jamie Tipping
Skye Morden (resigned 8 August 2024)
Vipavinee Artpradid (resigned 9 January 2024)
Kavan McDaid
Joshua Williams (resigned 9 January 2024)
Mathew Lovell
Dr Steve Ball (Chair) (appointed 11 April 2024)
David Coffin (appointed 9 January 2024)
Hetal Rejani (appointed 6 June 2024)

Trustees are recruited with a view to diversity, sound experience in a related field or professional experience in a relevant area.

Such candidates are interviewed by the Chair and the Director and, if appropriate, invited to a trustees' meeting. Appointment is then conditional on the approval of the trustees generally.

New trustees are then inducted and given appropriate training.

Staff Remuneration

Birmingham LGBT made a 3% standard of living rise to all staff during the year.

Trustees' Indemnity Insurance

Trustee indemnity insurance of £470 was paid (2022/23: £448) There is a limit of indemnity of £1,000,000.

BIRMINGHAM LGBT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Responsibilities of the Trustees

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the profit or loss of the charity for that period. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.



Dr Steve Ball (Chair)
Trustee

Dated : 16-12-2024

BIRMINGHAM LGBT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BIRMINGHAM LGBT

I report on the financial statements of Birmingham LGBT for the year ended 31st March 2024, which are set out on pages 10 to 27.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) 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 financial statements of the charity 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 financial statements 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(b) of the 2011 Act.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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 by being a qualified member of the Institute of ICAEW which is one of the listed bodies.

In connection with my examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of Birmingham LGBT in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or

BIRMINGHAM LGBT
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BIRMINGHAM LGBT

- the financial statements have not been prepared in accordance with the methods and principals 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, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



[David Hoose \(Dec 18, 2024 18:49 GMT\)](#)

David Hoose
For and on behalf of Forvis Mazars LLP
Chartered Accountants and Statutory Auditor
First Floor
Two Chamberlain Square
Birmingham
B3 3AX

18/12/2024

BIRMINGHAM LGBT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

AS AT 31 MARCH 2024

	Notes	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2024 £	Total 2023 £
						Note 7
Income from:						
Donations and legacies	2	38,910	-	-	38,910	58,850
Charitable activities	3	1,250	-	852,072	853,322	866,737
Other income	4	3,281	-	-	3,281	11,676
Investments	5	35,521	-	-	35,521	31,257
Total income		<u>78,962</u>	<u>-</u>	<u>852,072</u>	<u>931,034</u>	<u>968,520</u>
Expenditure on:						
Charitable activities	8	111,128	-	823,854	934,982	893,256
NET INCOME / (EXPENDITURE)		<u>(32,166)</u>	<u>-</u>	<u>28,218</u>	<u>(3,948)</u>	<u>75,264</u>
TRANSFER BETWEEN FUNDS		-	-	-	-	-
NET MOVEMENT IN FUNDS		<u>(32,166)</u>	<u>-</u>	<u>28,218</u>	<u>(3,948)</u>	<u>75,264</u>
Fund balances at 1 April 2023		<u>312,179</u>	<u>90,000</u>	<u>250,179</u>	<u>652,358</u>	<u>577,094</u>
Fund balances at 31 March 2024		<u><u>280,013</u></u>	<u><u>90,000</u></u>	<u><u>278,397</u></u>	<u><u>648,410</u></u>	<u><u>652,358</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BIRMINGHAM LGBT

BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		12,854		6,643
Current assets					
Debtors	15	192,101		98,259	
Current asset investments	16	211,438		204,260	
Cash at bank and in hand		253,041		365,839	
		<u>656,580</u>		<u>668,358</u>	
Creditors: amounts falling due within one year	17	<u>(21,024)</u>		<u>(22,643)</u>	
Net current assets			635,556		645,715
Total assets less current liabilities			<u>648,410</u>		<u>652,358</u>
Income funds					
Restricted funds	18		278,397		250,179
Unrestricted funds – designated	19		90,000		90,000
Unrestricted funds – general			280,013		312,179
			<u>648,410</u>		<u>652,358</u>

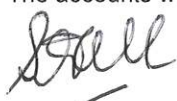
For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The accounts were approved and authorised for issue by the Trustees on 16/12/2024



Dr Steve Ball (Chair)
Trustee

Company Registration No. 07203554

BIRMINGHAM LGBT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	£	2024	£	£	2023	£
Cash flows from operating activities							
Cash generated from operations	23		(138,605)			13,396	
Investing activities							
Purchase of tangible fixed assets		(9,714)		(4,459)			
Investment income		35,521		31,257			
Increase in current asset investments		-		-			
Net cash generated from investing activities			25,807			26,798	
Net (decrease) / increase in cash and cash equivalents			(112,798)			40,194	
Cash and cash equivalents at beginning of year			365,839			325,645	
Cash and cash equivalents at end of year			253,041			365,839	

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Birmingham LGBT is a private company limited by guarantee incorporated in England and Wales. The registered office is Birmingham LGBT Centre, 38/40 Holloway Circus, Birmingham, B1 1EQ.

1.1 Accounting convention

The accounts have been prepared in accordance with the charitable company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention.

1.2 Going concern

The trustees have prepared the accounts on a going concern basis. They have considered the impact of Covid-19 on the organisation's finances. Covid-19 resulted in lost rental and training income between April 2020 and September 2020 and saw a decrease in donations however the charity managed to secure alternative funding and has managed to recover lost income and achieved an unrestricted surplus for the accounting period. The trustees are not aware of any circumstances likely to affect this in the foreseeable future.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds represent funds specifically earmarked for the charity's projects as specified by the donor in the funding agreement.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Expenditure

Expenditure is recognised on an accruals basis.

Costs of activities in furtherance of the charity's objects comprise these costs incurred by the charity as a result of delivery of service.

Governance costs comprise those costs incurred by the charity in meeting its constitutional and statutory requirements.

1.5 Tangible fixed assets

Tangible fixed assets are measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Leasehold Improvement	Over the life of the lease - 7 years
Fixtures, fittings & equipment	20% straight line
Computers	33.3% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income / (expenditure) for the year.

1.6 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

1.12 Judgments in applying accounting policies and key sources of estimation uncertainty

There are no estimates or judgements made which have a material impact on the carrying amounts of assets and liabilities within the accounts other than as stated in 1.13 below.

1.13 Depreciation and residual values

The Trustees have reviewed the asset lives and associated residual values of all tangible assets, and in particular, the useful economic life and residual values of leasehold improvements, fixtures, fittings & equipment, and computers, and have concluded that asset lives and residual values are appropriate.

2. Donations and legacies

	2024 £	2023 £
Donations and gifts	38,910	58,850

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Charitable activities	Umbrella Sexual Health	Arts Council England	Change Grow Live	Trans Inclusion project	Local Authority income	Other income	Total 2024
Charitable Activities	309,700	48,395	132,194	121,051	135,975	106,007	853,322
Analysis by fund							
Unrestricted funds – general	-	-	-	-	1,250	-	1,250
Restricted funds	309,700	48,395	132,194	121,051	134,725	106,007	852,072
	309,700	48,395	132,194	121,051	134,975	106,007	853,322

	Umbrella Sexual Health	Arts Council England	Ageing With Pride	Trans Inclusion project	Local Authority income	Other income	Total 2023
For the year ended 31 March 2023							
Analysis by fund							
Unrestricted funds – general	-	-	-	-	7,910	25,435	33,345
Restricted funds	310,098	93,184	-	-	159,686	270,424	833,392
	310,098	93,184	-	-	167,596	295,859	866,737

Analysis of other income shown above is disclosed within Note 6.

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4. Other income

	Unrestricted funds general £	Restricted funds £	Total 2024 £	Total 2023 £
Training income	3,281	-	3,281	11,676
	<u>3,281</u>	<u>-</u>	<u>3,281</u>	<u>11,676</u>
For the year ended 31 March 2023	<u>11,676</u>	<u>-</u>		<u>11,676</u>

5. Investments

	2024 £	2023 £
Rental income	27,385	27,430
Interest receivable	8,136	3,827
	<u>35,521</u>	<u>31,257</u>

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6. Other income from charitable activities

	2024	2023
	£	£
Restricted:		
Henry Smith	39,400	38,550
Sport England	-	131
Comic Relief	-	3,948
Children in Need	-	33,972
The Heritage Lottery Nightingale 50 project	-	(6,382)
Birmingham Pride - Emerge	4,000	-
Birmingham Pride - Volunteering Group	(1,000)	1,000
Birmingham Pride	-	9,762
Commonwealth - Birmingham Smallest Gay Bars	-	1,733
Masonic Charitable Trust	18,000	-
Perform Europe	-	6,185
Safelives	-	5,000
Trans Project	-	119,348
Change Grow Live	-	16,224
UK Health Security Agency	-	5,040
Birmingham City Council Public Health	-	32,000
Umbrella Sexual Health	-	3,912
Heart of England Network Neighbourhood Scheme	25,000	-
BVSC Fairer Futures	8,427	-
SVCO Councelling	4,680	-
BVSC Parenting Support	7,500	-
Unrestricted:		
Ticket sales	-	5,885
The Leather Sellers Company	-	15,860
Other income	-	995
Leadership Academy	-	2,696
	<u>106,007</u>	<u>295,859</u>

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7. Statement of financial activities for the year ended 31 March 2023

	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2023 £
Income from:				
Donations and legacies	59,236	-	(386)	58,850
Charitable activities	25,435	-	673,706	699,141
Other trading activities	7,910	-	159,686	167,596
Investments	11,676	-	-	11,676
Local Authority	31,257	-	-	31,257
Total income	135,514	-	833,006	968,520
Expenditure on:				
Charitable activities	90,345	-	802,911	993,256
Net incoming resources before transfers	45,169	-	30,095	75,264
Gross transfers between funds	(131)	-	131	-
Net income for the year/ Net movement in funds	45,300	-	29,964	75,264
Fund balances at 1 April 2022	266,879	90,000	220,215	577,094
Fund balances at 31 March 2023	312,179	90,000	250,179	652,358

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8. Charitable activities

	Generating Funds £	Charitable Activities £	Support Costs £	Total 2024 £	Total 2023 £
Staff costs	38,442	626,897	50,867	716,206	650,444
Depreciation and impairment	-	3,503	-	3,503	3,861
Office costs	-	32,264	-	32,264	37,419
Travel and training	-	14,825	-	14,825	23,223
Printing	-	1,713	-	1,713	1,604
Publicity	-	23,165	-	23,165	23,012
Recruitment and Consultancy	-	2,489	-	2,489	26,770
Rent, rates and accommodation	-	69,751	-	69,751	62,075
Project costs	-	51,420	-	51,420	53,325
Legal & professional	-	15,218	-	15,218	6,913
Bank charges	-	353	-	353	323
	<u>38,442</u>	<u>841,598</u>	<u>50,867</u>	<u>930,907</u>	<u>888,969</u>
Governance costs (see note 9)	-	-	4,075	4,075	4,287
	<u>38,442</u>	<u>841,598</u>	<u>54,972</u>	<u>934,982</u>	<u>893,256</u>

9. Governance costs

	Total 2024 £	Total 2023 £
Accounts	4,075	4,070
Trustees' expenses	-	-
AGM & meetings	-	217
	<u>4,075</u>	<u>4,287</u>

Governance costs includes £2,844 paid for the independent examination (2023: £2,712).

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10. Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

Trustee Indemnity insurance of £1,000,000 (2023: £1,000,000) was arranged as part of the overall insurance package and included in the total premium of £470 (2023: £448).

11. Employees

Number of employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Charitable staff	33	32

The average monthly number of employees during the year expressed as full time equivalents was:

Charitable staff	23	20
------------------	----	----

	2024	2023
	£	£
Employment costs		
Wages and salaries	643,968	558,265
Social security costs	52,443	51,070
Other pension costs	19,112	18,331
	<u>715,523</u>	<u>627,666</u>

There was one employee whose annual remuneration was £60,000 or more (2023: no employees).

There was a termination payment in the year for £13,000 to one employee (2023: £nil).

12. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2023: £nil).

The total amount of employee benefits received by key management personnel is £146,961 (2023 £147,193). The Trust considers its key management personnel comprise the Managing Director, the Sexual Health Services Manager and the Operations Manager; Wellbeing Services.

No trustees had expenses reimbursed during the year (2023: No trustees had expenses reimbursed for the year).

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13. Tangible fixed assets

	Leasehold improvement £	Fixtures, fittings & equipment £	Computers £	Total £
Cost				
At 1 April 2023	288,305	25,864	18,986	333,155
Additions	-	3,609	6,105	9,714
At 31 March 2024	<u>288,305</u>	<u>29,473</u>	<u>25,091</u>	<u>342,869</u>
Depreciation				
At 1 April 2023	288,305	22,680	15,527	326,512
Depreciation charged in the year	-	2,007	1,496	3,503
At 31 March 2024	<u>288,305</u>	<u>24,687</u>	<u>17,023</u>	<u>330,015</u>
Carrying amount				
At 31 March 2024	<u>-</u>	<u>4,786</u>	<u>8,068</u>	<u>12,854</u>
At 31 March 2023	<u>-</u>	<u>3,184</u>	<u>3,459</u>	<u>6,643</u>

14. Financial instruments

	2024 £	2023 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	<u>164,860</u>	<u>75,983</u>
Carrying amount of financial liabilities		
Measured at amortised cost	<u>18,312</u>	<u>19,931</u>

15. Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	156,517	67,640
Other debtors	8,343	8,343
Prepayments	27,241	22,276
	<u>192,101</u>	<u>98,259</u>

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16. Current asset investments

	2024	2023
	£	£
Cash equivalents on deposit	211,438	204,260
	<u>211,438</u>	<u>204,260</u>

17. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	15,209	19,612
Other creditors	3,103	319
Accruals	2,712	2,712
	<u>21,024</u>	<u>22,643</u>

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2023 £	Incoming resources £	Resources Expended £	Transfers £	Balance at 31 March 2024 £
The National Lottery Community Fund	51,797	121,051	(118,813)	-	54,035
Trans Inclusion Project					
Gowling WLG	1,200	-	(1,200)	-	-
Henry Smith	24,929	39,400	(36,995)	-	27,334
NPO Arts Council	19,804	-	(9,819)	-	9,985
Umbrella sexual health	36,648	309,700	(324,071)	-	22,277
Children In Need	9,037	-	(9,037)	-	-
Covid recovery – Migrant exchange	4,587	-	(4,587)	-	-
Circle Fund	5,485	-	(5,485)	-	-
West Midlands IDVA Project	9,822	99,304	(73,249)	-	35,877
Birmingham Pride - Emerge	892	4,000	(1,994)	-	2,898
Birmingham Pride - Volunteering group	1,091	(1,000)*	(91)	-	-
BCC - Prevention & promotion fund	480	-	(480)	-	-
SHOUT - Commonwealth - Birmingham smallest gay bars	4,597	-	(4,597)	-	-
Older Persons Project	-	18,000	(15,166)	-	2,834
Birmingham City Council - Mental Health First Aid	5,593	-	-	-	5,593
Heart of England - Older Persons Project	6,250	25,000	(20,045)	-	11,205
Birmingham Pride - Trans Project	958	-	(958)	-	-
BCC Public Health - Lesbian Community Health Profile	6,899	5,992	(11,649)	-	1,242
BCC Public Health - Trans Community Health Profile	5,036	5,978	(9,865)	-	1,149
CGL - Substance Misuse Service	2,874	132,194	(62,041)	-	73,027
UKHSA - Mpox SH Outreach	755	-	(755)	-	-
Prevention and Promotion Continuation Funding	30,118	-	(24,056)	-	6,062
Birmingham City Council Domestic Violence Project	21,327	5,952	(16,661)	-	10,618
SHOUT NPO Transition Fund	-	48,395	(45,870)	-	2,525
BVSC Fairer Futures Fund	-	8,427	(7,220)	-	1,207
BCC - Prevention & Communities	-	12,500	(6,970)	-	5,530
SVCO - Counselling	-	4,680	(4,680)	-	-
BVSC Parenting Support	-	7,500	(7,500)	-	-
BWC - Mental Health Support	-	4,999	-	-	4,999
	<u>250,179</u>	<u>852,072</u>	<u>(823,854)</u>	<u>-</u>	<u>278,397</u>

* Negative income for return of unspent grant

The National Lottery Community Fund Trans Inclusion Project (Continuation)

This is a continuation of the previous National Lottery project, which includes a wellbeing support worker, counselling and strategic development worker whose role is to deliver training and policy support. The project aims to ensure services meet the needs of and are inclusive of trans people

Gowling WLG Fund

This is a donation to cover accreditation of the volunteer training programme

Henry Smith Fund

The Henry Smith fund is a grant from the Henry Smith Foundation to deliver the LGBT domestic violence project

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

NPO Arts Council

Shout is now a national portfolio organisation for the Arts council the funding is towards salary costs and delivery of Shout Birmingham's festival of queer culture

Umbrella Sexual Health Fund

The Umbrella sexual health fund is a contract with University Hospital Trust Birmingham to deliver sexual health services to the LGBT community in Birmingham and Solihull

The National Lottery Community Fund Trans inclusion project

This project includes a wellbeing support worker, counselling and a strategic development worker whose role is to deliver training and policy support the project aims to ensure services meet the needs of and are inclusive of trans people

Children In Need

The grant covers the salary of a youth worker and two sessional workers for the Emerge youth group

Covid recovery – Migrant exchange

This was a grant to support people seeking asylum during the pandemic it included funding for welfare packages of food ,data and netbooks and translation costs.

Circle Fund

Funds via Safer Lives provided by the Natwest Circle fund to provide grants for crisis intervention, establishing safety and recovery & resilience for victims of domestic violence.

West Midlands IDVA Project

Funds granted by the West Midlands Police and Crime Commissioner to deliver a culturally competent support and advocacy service to LGBT victims of hate crime in the West Midlands.

Birmingham Pride – Emerge

Funds granted by the Birmingham Pride Community Fund to be put towards activities for the Emerge Youth Group.

Birmingham Pride – Volunteering group

Funds granted by the Birmingham Pride Community Fund to support the activities of the Birmingham LGBT Volunteers

BCC – Prevention & Promotion fund

Funds granted by Birmingham City Council Public Health Department to provide counselling to the LGBT community and to deliver LGBT Mental Health First Aid training to Mental Health Services Providers.

Commonwealth – Birmingham Smallest Gay Bars

Funds granted by the Birmingham Commonwealth Committee to deliver an art installation at the LGBT Centre as a part of the 2022 Commonwealth Games

Older Persons Project - Funds provided by the Masonic Charitable Foundation to contribute towards the salary costs of the Older Persons Project

Birmingham City Council – Mental Health First Aid

Funds granted by Birmingham City Council Public Health Department for staff & volunteers and community activists to receive Mental Health First Aid training

Heart of England - Older Persons Project - Funds granted by the Heart of England Community Foundation to contribute towards the salary costs for the Older Persons Project.

Birmingham Pride - Trans Project - This grant was awarded to fund inclusive events for the Trans* community in Birmingham

BCC Public Health - Lesbian Community Health Profile - Funding provided by Birmingham City Council for dissemination of Community Health Profiles and co-production of solutions for health inequalities

BCC Public Health - Trans Community Health Profile - Funding provided by Birmingham City Council for dissemination of Community Health Profiles and co-production of solutions for health inequalities

CGL - Substance Misuse Service - Funds provided by Change Grow Live to provide culturally competent support those experiencing issues around substance use from the LGBTQ community

UKHSA - Mpox SH Outreach - Funds provided by the UK Health Security Agency to perform outreach for minority groups within the LGBTQ community for the national Mpox vaccination campaign.

Prevention and Promotion Continuation Funding - This fund is a continuation of the funds granted by Birmingham City Council Public Health Department to provide counselling to the LGBT community

Birmingham City Council Domestic Violence Project - Funds provided by the Birmingham City Council Adult Social Care Directorate to run an educational group work programme for survivors of domestic abuse in Birmingham

SHOUT NPO Transition Fund - Funds Provided by Arts Council England as part of SHOUT's move away from its NPO program

BVSC Fairer Futures Fund - Funds provided by the Birmingham Voluntary Service Council on behalf of the Fairer Futures fund from the Integrated Care Board to deliver LGBTQ+ affirmative wellbeing groups

BCC - Prevention & Communities - Funds provided by Birmingham City Council to deliver activities and events for older LGBTQ+ people in Birmingham

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

SVCO – Counselling - Funds provided by the Sandwell Council of Voluntary Organisation on behalf of Public health Sandwell to contribute towards the salary costs for Counsellors

BVSC Parenting Support - Funding provided by the Birmingham Voluntary Service Council to engage with the LGBTQ+ community around parenting support groups

BWC - Mental Health Support - Funding provided by Birmingham Women & Childrens Hospital to deliver two wellbeing support groups

19. Designated funds

	2024 £	2023 £
Balance at 31 March 2024 & 2023	90,000	90,000

20. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2024 are represented by:			
Tangible assets	8,138	4,716	12,854
Current assets/(liabilities)	361,875	273,681	635,556
	<u>370,013</u>	<u>278,397</u>	<u>648,410</u>

Analysis of net assets between funds prior year

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2023 are represented by:			
Tangible assets	3,600	3,043	6,643
Current assets	398,448	247,267	645,715
	<u>402,048</u>	<u>250,310</u>	<u>652,358</u>

21. Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost represents contributions payable by the charity to the fund and amounted to £19,112 (2023: £18,331).

22. Related party transactions

There were no related party transactions during the year, or the prior year.

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

23. Cash generated from operations

	2024 £	2023 £
(Deficit) / Surplus for the year	(3,948)	75,264
Adjustments for:		
Investment income recognised in statement of financial activities	(35,521)	(31,257)
Depreciation of tangible fixed assets	3,503	3,861
Movements in working capital:		
(Increase) / Decrease in debtors	(101,020)	(28,469)
(Decrease) / Increase in creditors	(1,619)	(6,003)
Increase / (decrease) in deferred income	-	-
Cash generated from operations	<u>(138,605)</u>	<u>13,396</u>

BIRMINGHAM LGBT

England & Wales - Charity number 1141568

Accounts

Charity Registration No. 1141568 (England and Wales)

Company Registration No. 07203554 (England and Wales)

BIRMINGHAM LGBT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

BIRMINGHAM LGBT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms J Bellingham Mr G Moore Mr S Hale Mr N Anderson (resigned 1 June 2022) Mr Ian Hyde (Chair) Mrs R Tappia Ms S Morden Ms V Artpradid Mr J Williams Mr J Tipping Mr K McDaid Mr M Lovell (appointed 4 July 2023)
Secretary	Mr G Moore
Charity number	1141568
Company number	07203554
Registered office	Birmingham LGBT Centre 38/40 Holloway Circus Birmingham B1 1EQ
Independent examiner	David Hoose Mazars LLP First Floor Two Chamberlain Square Birmingham B3 3AX
Bankers	Unity Trust Bank PLC Nine Brindley Place Birmingham B1 2HB
Solicitors	Higgs and Sons 3 Waterfront Business Park Brierley Hill DY5 1LX

BIRMINGHAM LGBT

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Statement of cash flows	12
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BIRMINGHAM LGBT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and accounts for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The charitable company's aims are to raise the awareness of the needs of lesbian, gay, bisexual and transgender (LGBT) people in Birmingham and beyond. To advocate for their needs to the wider community and promote opportunities to LGBT people in Birmingham and beyond to enable them to fully participate in the lives of their community.

Mission

Our vision is a vibrant, diverse, lesbian, gay, bisexual and transgender community in Birmingham and beyond in which individuals can realise their full potential and can have equal access to all that the city has to offer.

The objectives are:

1. To act as a voice of the LGBT third sector in Birmingham, based on the knowledge and evidence of real need, creating a positive and visible LGBT community.
2. Create a highly skilled LGBT third sector that has opportunities for volunteering and service development.
3. To raise awareness of the needs of the LGBT community in the city and develop appropriate services where need exists.
4. To challenge negative stereotypes about LGBT people and combat homophobia, transphobia and biphobia.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

Achievements and performance

Birmingham LGBT has had a busy 12 months listed below are some of our key achievements in the year.

Key activities in the period from 1st April 2022 to 31st March 2023 were as follows:

1. Delivered a range of face-to-face services while continuing to offer online options if clients preferred this this included IDVA (Independent Domestic Violence advocates) services, sexual health and wellbeing support, and counselling services
2. Offered a peer mentoring service and a telephone befriending service (volunteer led) for people experiencing isolation
3. Delivered the trans and Lesbian community health profiles projects in partnership with Public Health
4. Delivered the Prevention and Promotion better mental health project in partnership with Public health Birmingham which included delivering 70 training sessions to mainstream providers and delivering LGBT affirmative counselling
5. Delivered the Shout festival in November this was the 12th Shout festival of Queer arts and culture
6. Expanded our Domestic abuse services with funding from the ministry of justice to cover the West midlands and comic relief
7. Provided support and advocacy through the LGBT IDVA service to LGBT victims of domestic violence across the West midlands
8. Evaluated and launched the rainbow project a group work program for Lesbian Bi and trans women and secured funding from Birmingham city council to recruit a group worker for the Rainbow project
9. Continued to run Emerge the trans youth group meeting face to face and online and provide one to one support to young people
10. Delivered the NNS (network neighbourhood schemes) LGBT project in partnership with Birmingham city council and heart of England foundation trust
11. Developed and delivered the new trans inclusion programme which provides support and counselling to trans people and training to professionals

BIRMINGHAM LGBT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

12. Increased our counselling hours and offered LGBT affirmative counselling
13. Provided support to LGBT refugee and Asylum seekers including access to food parcels, data and netbooks and dongles aimed at getting them online so they could access support
14. Been a partner on the National LGB and T Strategic Partnership, local and regional domestic abuse strategic partnerships, the rainbow partnership (BCC) and the creating a healthy city strategic partnership
15. Ran a warm welcome space twice a week through the winter offering soup, flasks and hoodie blankets to members of the community effected by the cost-of-living crisis
16. Delivered a range of training including delivering Domestic abuse training as part of the Safer places IDVA training
17. Partnered with CGL (Care Grow live) to deliver substance misuse services to the LGBT community and mobilised this new service

Financial review

Birmingham LGBT was formed on 25 March 2010. These accounts cover the 11th accounting period of 12 months to 31 March 2023. The charity achieved a surplus of £75,264 in the period.

Funding

Income during the period was £968,520. Our main fund providers that support the day-to-day work of the charity are UHB, Arts Council England and the National Lottery Community Fund. Other funders included the Henry Smith foundation, Children in Need, The Garfield Weston Foundation, The Leathersellers Company, Comic Relief, The Eveson Trust, The Circle Fund, West Midlands Police & Crime Commissioner, Heart of England Foundation Trust, Birmingham City Council, Birmingham Pride Community Foundation, Change Grow Live, Perform Europe and the Birmingham 2022 Commonwealth Games.

Expenditure

Expenditure in the year totalled £893,256. This includes cost of our staff, accommodation at the LGBT Centre, related office and governance costs and project delivery costs.

Reserves Policy

The charity believes that, to provide security and stability to the organisation and its staff, sufficient funds need to be held in reserve for unexpected situations or to wind up the organisation if necessary. The trustees have decided that it should hold a minimum of three months and a maximum of six months running costs in reserves and aims to build this up as soon as practicable. The charity currently holds just under four months running costs in reserves. The charity currently holds an unrestricted reserve of £312,179 and a designated reserve of £90,000.

Risk Management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to manage these risks.

Future Strategy

The trustees undertake an annual review of strategy to ensure the charity's programmes and activities remain focussed on the core mission, strategic aims, and objectives.

Going Concern

The trustees have prepared the accounts on a going concern basis when preparing their report. They have previously considered the impact of Covid-19 on the organisations finances and have looked at the period since the end of the reporting period up until now when presenting the accounts as a going concern. We have

BIRMINGHAM LGBT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

managed to cover any projected losses from that period and secure new contracts and increase our unrestricted reserves during this period. We are not aware of any circumstances likely to affect this in the foreseeable future.

Structure, Governance and Management

Governance

Birmingham LGBT is a company limited by guarantee with approved memorandum and articles on 25 March 2010. The organisation was registered as a charity no 1141568 on 21 April 2011.

The Board of Trustees meet on a quarterly basis to review the strategy and operations of the company. Board sub-committees have been created for Strategy and Operations and meet regularly between Board meetings, focusing on specific aspects of the charity. The chairs of these committee's report to the full Board.

Day to day management of the charitable company is delegated to the Director Steph Keeble and Senior Management Team (Sexual Health Services Manager and operations Manager wellbeing services).

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Ian Hyde (chair)
Jules Bellingham
Gareth Moore
Simon Hale
Neil Anderson (Resigned 1 June 2022)
Rita Tappia
Jamie Tipping
Skye Morden
Vipavinee Artpradid
Kavan McDaid
Joshua Williams
Mathew Lovell (Appointed 4 July 2023)

Trustees are recruited with a view to diversity, sound experience in a related field or professional experience in a relevant area.

Such candidates are interviewed by the Chair and the Director and, if appropriate, invited to a trustees' meeting. Appointment is then conditional on the approval of the trustees generally.

New trustees are then inducted and given appropriate training.

Staff Remuneration

Birmingham LGBT made a 3% standard of living rise and an additional cost of living payment to all staff during the year.

Trustees' Indemnity Insurance

Trustee indemnity insurance of £448 was paid (2021/22: £448) There is a limit of indemnity of £1,000,000.

BIRMINGHAM LGBT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Responsibilities of the Trustees

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the profit or loss of the charity for that period. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.


Joshua Williams (Jan 2, 2024 20:27 GMT+1)

Mr Joshua Williams (Vice Chair)

Trustee

Dated : Jan 2, 2024

BIRMINGHAM LGBT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BIRMINGHAM LGBT

I report on the financial statements of Birmingham LGBT for the year ended 31st March 2023, which are set out on pages 10 to 27.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) 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 financial statements of the charity 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 financial statements 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(b) of the 2011 Act.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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 by being a qualified member of the Institute of ICAEW which is one of the listed bodies.

In connection with my examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of Birmingham LGBT in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or

BIRMINGHAM LGBT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BIRMINGHAM LGBT

- the financial statements have not been prepared in accordance with the methods and principals 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, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



David Hoose (Jan 4, 2024 07:55 GMT)

David Hoose
For and on behalf of Mazars LLP
Chartered Accountants and Statutory Auditor
First Floor
Two Chamberlain Square
Birmingham
B3 3AX

Jan 4, 2024

BIRMINGHAM LGBT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

AS AT 31 MARCH 2023

	Notes	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2023 £	Total 2022 £
						Note 7
Income from:						
Donations and legacies	2	59,236		(386)	58,850	27,732
Charitable activities	3	25,435		673,706	699,141	752,001
Local authority		7,910		159,686	167,596	86,560
Other income	4	11,676		-	11,676	10,524
Investments	5	31,257		-	31,257	9,269
Total income		<u>135,514</u>	<u>-</u>	<u>833,006</u>	<u>968,520</u>	<u>886,086</u>
Expenditure on:						
Charitable activities	8	90,345	-	802,911	893,256	827,546
NET INCOME / (EXPENDITURE)		<u>45,169</u>	<u>-</u>	<u>30,095</u>	<u>75,264</u>	<u>58,540</u>
TRANSFER BETWEEN FUNDS		131	-	(131)	-	-
NET MOVEMENT IN FUNDS		45,300	-	29,964	75,264	58,540
Fund balances at 1 April 2022		<u>266,879</u>	<u>90,000</u>	<u>220,215</u>	<u>577,094</u>	<u>518,554</u>
Fund balances at 31 March 2023		<u><u>312,179</u></u>	<u><u>90,000</u></u>	<u><u>250,179</u></u>	<u><u>652,358</u></u>	<u><u>577,094</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BIRMINGHAM LGBT

BALANCE SHEET

AS AT 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		6,643		6,045
Current assets					
Debtors	15	98,259		73,150	
Current asset investments	16	204,260		200,900	
Cash at bank and in hand		365,839		325,645	
		<u>668,358</u>		<u>599,695</u>	
Creditors: amounts falling due within one year	17	<u>(22,643)</u>		<u>(28,646)</u>	
Net current assets			645,715		571,049
Total assets less current liabilities			<u>652,358</u>		<u>577,094</u>
Income funds					
Restricted funds	18		250,179		220,215
Unrestricted funds – designated	19		90,000		90,000
Unrestricted funds – general			312,179		266,879
			<u>652,358</u>		<u>577,094</u>

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

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The accounts were approved and authorised for issue by the Trustees on Jan 2, 2024

Joshua Williams
Joshua Williams (Jan 2, 2024 20:27 GMT+1)

**Joshua Williams (Vice Chair)
Trustee**

Company Registration No. 07203554

BIRMINGHAM LGBT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	£	2023	£	2022	£
Cash flows from operating activities						
Cash generated from operations	22		13,396		51,226	
Investing activities						
Purchase of tangible fixed assets		(4,459)		(2,954)		
Investment income		31,257		9,269		
Increase in current asset investments		-		(850)		
Net cash generated from investing activities			<u>26,798</u>		<u>5,465</u>	
Net increase in cash and cash equivalents			40,194		56,691	
Cash and cash equivalents at beginning of year			<u>325,645</u>		<u>268,954</u>	
Cash and cash equivalents at end of year			<u><u>365,839</u></u>		<u><u>325,645</u></u>	

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Birmingham LGBT is a private company limited by guarantee incorporated in England and Wales. The registered office is Birmingham LGBT Centre, 38/40 Holloway Circus, Birmingham, B1 1EQ.

1.1 Accounting convention

The accounts have been prepared in accordance with the charitable company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention.

1.2 Going concern

The trustees have prepared the accounts on a going concern basis. They have considered the impact of Covid-19 on the organisation's finances. Covid-19 resulted in lost rental and training income between April 2020 and September 2020 and saw a decrease in donations however the charity managed to secure alternative funding and has managed to recover lost income and achieved an unrestricted surplus for the accounting period. The trustees are not aware of any circumstances likely to affect this in the foreseeable future.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds represent funds specifically earmarked for the charity's projects as specified by the donor in the funding agreement.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Expenditure

Expenditure is recognised on an accruals basis.

Costs of activities in furtherance of the charity's objects comprise these costs incurred by the charity as a result of delivery of service.

Governance costs comprise those costs incurred by the charity in meeting its constitutional and statutory requirements.

1.5 Tangible fixed assets

Tangible fixed assets are measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Leasehold Improvement	Over the life of the lease - 7 years
Fixtures, fittings & equipment	20% straight line
Computers	33.3% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income / (expenditure) for the year.

1.6 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

1.12 Judgments in applying accounting policies and key sources of estimation uncertainty

There are no estimates or judgements made which have a material impact on the carrying amounts of assets and liabilities within the accounts other than as stated in 1.13 below.

1.13 Depreciation and residual values

The Trustees have reviewed the asset lives and associated residual values of all tangible assets, and in particular, the useful economic life and residual values of leasehold improvements, fixtures, fittings & equipment, and computers, and have concluded that asset lives and residual values are appropriate.

2. Donations and legacies

	2023 £	2022 £
Donations and gifts	58,850	27,732

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Charitable activities

	Umbrella Sexual Health	Arts Council England	Ageing With Pride	Trans Inclusion project	Other income	Total 2023
Charitable Activities	310,098	93,184	-	-	295,859	699,141
Analysis by fund						
Unrestricted funds – general	-	-	-	-	25,435	25,435
Restricted funds	310,098	93,184	-	-	270,424	673,706
	310,098	93,184	-	-	295,859	699,141
For the year ended 31 March 2022						
Analysis by fund						
Unrestricted funds – general	-	-	-	-	49,802	49,802
Restricted funds	294,081	91,500	-	119,752	196,866	702,199
	294,081	91,500	-	119,752	246,668	752,001

Analysis of other income shown above is disclosed within Note 6.

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4. Other income

	Unrestricted funds general £	Restricted funds £	Total 2023 £	Total 2022 £
Training income	11,676	-	11,676	10,524
	<u>11,676</u>	<u>-</u>	<u>11,676</u>	<u>10,524</u>
For the year ended 31 March 2022	<u>10,524</u>	<u>-</u>		<u>10,524</u>

5. Investments

	2023 £	2022 £
Rental income	27,430	8,400
Interest receivable	3,827	869
	<u>31,257</u>	<u>9,269</u>

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6. Other income from charitable activities

	2023	2022
	£	£
Restricted:		
Henry Smith	38,550	19,050
Sport England	131	-
Ageing Better	-	39,358
NPO Non Arts Council	-	4,522
Comic Relief	3,948	18,705
SHOUT	-	1,162
Children in Need	33,972	19,781
Ageing better social care	-	22,338
The Heritage Lottery Nightingale 50 project	(6,382)	-
Birmingham Pride - Emerge	-	923
Birmingham Pride - Volunteering Group	1,000	1,000
Birmingham Pride	9,762	-
Circle Fund	-	2,500
West Midlands IDVA Project	-	35,595
Commonwealth - Birmingham Smallest Gay Bars	1,733	6,932
Older Persons Project - Eveson Trust	-	5,000
Birmingham City Council - Mental Health First Aid	-	20,000
Perform Europe	6,185	-
Safelives	5,000	-
Trans Project	119,348	-
Substance Misuse	16,224	-
UK Health Security Agency	5,040	-
BCC Continuation	32,000	-
Umbrella Sexual Health	3,912	-
Unrestricted:	-	-
Ticket sales	5,885	2,802
Christmas Fund	-	1,000
The Leather Sellers Company	15,860	15,000
Birmingham LGBT	-	30,000
Older Persons Project	-	1,000
Other income	995	-
Leadership Academy	2,696	-
	<u>295,859</u>	<u>246,668</u>

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7. Statement of financial activities for the year ended 31 March 2022

	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2022 £
<u>Income from:</u>				
Donations and legacies	22,624	-	5,108	27,732
Charitable activities	49,802	-	702,199	752,001
Other trading activities	10,524	-	-	10,524
Investments	9,269	-	-	9,269
Local Authority	17,400	-	69,160	86,560
	<hr/>	<hr/>	<hr/>	<hr/>
Total income	109,619	-	774,467	886,086
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>				
Charitable activities	33,374	-	794,172	827,546
	<hr/>	<hr/>	<hr/>	<hr/>
Net incoming resources before transfers	76,245	-	(17,705)	58,540
	<hr/>	<hr/>	<hr/>	<hr/>
Gross transfers between funds	(50,131)	50,000	131	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net income for the year/ Net movement in funds	26,114	50,000	(17,574)	58,540
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 1 April 2021	240,765	40,000	237,789	518,554
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 March 2022	266,879	90,000	220,215	577,094
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8. Charitable activities

	Generating Funds £	Charitable Activities £	Support Costs £	Total 2023 £	Total 2022 £
Staff costs	19,276	585,637	45,531	650,444	528,391
Depreciation and impairment	-	3,861	-	3,861	4,348
Office costs	-	37,419	-	37,419	49,540
Travel and training	-	23,223	-	23,223	15,496
Printing	-	1,604	-	1,604	1,162
Publicity	-	23,012	-	23,012	25,642
Recruitment and Consultancy	-	26,770	-	26,770	47,264
Rent, rates and accommodation	-	62,075	-	62,075	58,851
Project costs	-	53,325	-	53,325	80,422
Legal & professional	-	6,913	-	6,913	10,597
Bank charges	-	323	-	323	315
	<u>19,276</u>	<u>824,162</u>	<u>45,531</u>	<u>888,969</u>	<u>822,028</u>
Governance costs (see note 9)	-	-	4,287	4,287	5,518
	<u>19,276</u>	<u>824,162</u>	<u>49,818</u>	<u>893,256</u>	<u>827,546</u>

9. Governance costs

	Total 2023 £	Total 2022 £
Accounts	4,070	4,228
Trustees' expenses	-	-
AGM & meetings	217	1,290
	<u>4,287</u>	<u>5,518</u>

Governance costs includes £2,712 paid for the independent examination (2022: £2,586).

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10. Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

Trustee Indemnity insurance of £1,000,000 (2022: £1,000,000) was arranged as part of the overall insurance package and included in the total premium of £448 (2022: £448).

11. Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Charitable staff	32	25

The average monthly number of employees during the year expressed as full time equivalents was:

Charitable staff	20	23
------------------	----	----

	2023 £	2022 £
Employment costs		
Wages and salaries	558,265	458,503
Social security costs	51,070	38,657
Other pension costs	18,331	20,831
	<u>627,666</u>	<u>517,991</u>

There was one employee whose annual remuneration was £60,000 or more (2022: no employees).

There were no termination payments in the year (2022: £nil).

12. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2022: £nil).

The total amount of employee benefits received by key management personnel is £147,193 (2022 £137,251). The Trust considers its key management personnel comprise the Managing Director, the Sexual Health Services Manager and the Operations Manager; Wellbeing Services.

No trustees had expenses reimbursed during the year (2022: No trustees had expenses reimbursed for the year).

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13. Tangible fixed assets

	Leasehold improvement £	Fixtures, fittings & equipment £	Computers £	Total £
Cost				
At 1 April 2022	288,305	23,048	17,343	328,696
Additions	-	2,816	1,643	4,459
At 31 March 2023	<u>288,305</u>	<u>25,864</u>	<u>18,986</u>	<u>333,155</u>
Depreciation				
At 1 April 2022	288,305	21,610	12,736	322,651
Depreciation charged in the year	-	1,070	2,791	3,861
At 31 March 2023	<u>288,305</u>	<u>22,680</u>	<u>15,527</u>	<u>326,512</u>
Carrying amount				
At 31 March 2023	<u>-</u>	<u>3,184</u>	<u>3,459</u>	<u>6,643</u>
At 31 March 2022	<u>-</u>	<u>1,438</u>	<u>4,607</u>	<u>6,045</u>

14. Financial instruments

	2023 £	2022 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	<u>75,983</u>	<u>51,698</u>
Carrying amount of financial liabilities		
Measured at amortised cost	<u>19,931</u>	<u>26,060</u>

15. Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	67,640	43,355
Other debtors	8,343	8,343
Prepayments	22,276	21,452
	<u>98,259</u>	<u>73,150</u>

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16. Current asset investments

	2023 £	2022 £
Cash equivalents on deposit	204,260	200,900
	<u>204,260</u>	<u>200,900</u>

17. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	19,612	25,315
Other creditors	319	745
Accruals	2,712	2,586
	<u>22,643</u>	<u>28,646</u>

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2022 £	Incoming resources £	Resources Expended £	Transfers £	Balance at 31 March 2023 £
Awards for all	1,816	-	(1,816)	-	-
Comic Relief	16,401	3,948	(20,349)	-	-
The National Lottery Community Fund	-	119,348	(67,551)	-	51,797
Trans Inclusion Project					
Gowling Asylum Service	386	(386)*	-	-	-
Gowling WLG	1,200	-	-	-	1,200
Henry Smith	24,926	38,550	(38,547)	-	24,929
NPO Arts Council	3,911	93,184	(77,291)	-	19,804
NPO Non Arts Council	6,640	1,150	(7,790)	-	-
Sport England	-	131	-	(131)**	-
Umbrella sexual health	54,332	314,011	(331,695)	-	36,648
Community Fund Trans Inclusion project	51,998	-	(51,998)	-	-
Children In Need	(140)	33,972	(24,795)	-	9,037
The Heritage Lottery Nightingale 50 Project	6,278	(6,382)*	104	-	-
LGBT Consortium	133	-	(133)	-	-
Covid recovery – Comic relief	861	-	(861)	-	-
Covid recovery – Migrant exchange	4,845	-	(258)	-	4,587
LGBT Consortium – Emergencies trust	162	-	(162)	-	-
Circle Fund	1,565	5,000	(1,080)	-	5,485
West Midlands IDVA Project	(8,109)	84,334	(66,403)	-	9,822
Birmingham Pride - Emerge	1,031	-	(139)	-	892
Birmingham Pride - Volunteering group	1,000	1,000	(909)	-	1,091
BCC - Prevention & promotion fund	30,264	-	(29,784)	-	480
Commonwealth - Lit Festival	5,075	(5,075)*	-	-	-
SHOUT - Perform Europe	(6,185)	6,185	-	-	-
SHOUT - Commonwealth - Birmingham smallest gay bars	6,932	15,397	(17,732)	-	4,597
Older Persons Project - Eveson Trust	5,000	-	(5,000)	-	-
Birmingham City Council - Mental Health First Aid	9,893	-	(4,300)	-	5,593
Heart of England - Older Persons Project	-	25,000	(18,750)	-	6,250
Birmingham Pride - Counselling	-	6,612	(6,612)	-	-
Birmingham Pride - Trans Project	-	2,000	(1,042)	-	958
BCC Public Health - Lesbian Community Health Profile	-	8,989	(2,090)	-	6,899
BCC Public Health - Trans Community Health Profile	-	8,968	(3,932)	-	5,036
CGL - Substance Misuse Service	-	16,224	(13,350)	-	2,874
UKHSA - Mpox SH Outreach	-	5,040	(4,285)	-	755
Prevention and Promotion Continuation Funding	-	32,000	(1,882)	-	30,118
Birmingham City Council Domestic Violence Project	-	23,806	(2,479)	-	21,327
	<u>220,215</u>	<u>833,006</u>	<u>(802,911)</u>	<u>(131)</u>	<u>250,179</u>

* Negative income is due to the repayment of unspent grants.

** The expense for this income was transferred to unrestricted funds in the prior year so the income has been transferred in the current year.

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Awards For All Fund

The Awards for all fund was a grant from the big lottery to deliver a range of events, workshops and activities to the LGBT community

Comic Relief

The grant from comic relief violence against women and girls funding is to develop and deliver a group work programme for Lesbian bi and trans women who have or are experiencing domestic violence/abuse

The National Lottery Community Fund Trans Inclusion Project (Continuation)

This is a continuation of the previous National Lottery project, which includes a wellbeing support worker, counselling and strategic development worker whose role is to deliver training and policy support. The project aims to ensure services meet the needs of and are inclusive of trans people.

Gowling Asylum Service

This is a small grant to cover the cost of running a monthly advice surgery for Asylum seekers run by UK lesbian and gay immigration group

Gowling WLG Fund

This is a donation to cover accreditation of the volunteer training programme

Henry Smith Fund

The Henry Smith fund is a grant from the Henry Smith Foundation to deliver the LGBT domestic violence project

NPO Arts Council

Shout is now a national portfolio organisation for the Arts council the funding is towards salary costs and delivery of Shout Birmingham's festival of queer culture

NPO Non Arts Council

This is for sponsorship or other small restricted grants towards the shout festival

Sport England Fund

The Sports England fund is a grant from Sports England to deliver a range of free sports activities to increase LGBT people's participation in sports and physical activity

Umbrella Sexual Health Fund

The Umbrella sexual health fund is a contract with University Hospital Trust Birmingham to deliver sexual health services to the LGBT community in Birmingham and Solihull

The National Lottery Community Fund Trans inclusion project

This project includes a wellbeing support worker, counselling and a strategic development worker whose role is to deliver training and policy support the project aims to ensure services meet the needs of and are inclusive of trans people

Children In Need

The grant covers the salary of a youth worker and two sessional workers for the Emerge youth group

The Heritage Lottery Nightingale 50 Project

A heritage project that aims to archive the history of the Nightingale club in Birmingham over the last 50 years and produce a film about this history

LGBT Consortium

This fund was for an intersectional creative project with the Lesbian and bisexual women's worker and the South Asian MSM worker.

Covid recovery – Comic relief

This was a grant for 6 months to support with recovery during the pandemic it included funding for core running costs and funding to increase the counselling service.

Covid recovery national lottery community trust

This was a grant for 6 months to support with recovery during the pandemic it included funding for core running costs.

Covid recovery – Migrant exchange

This was a grant to support people seeking asylum during the pandemic it included funding for welfare packages of food, data and netbooks and translation costs.

LGBT Consortium – emergencies trust

This was a grant for 6 months to support with recovery during the pandemic it included funding for additional counselling hours.

Circle Fund

Funds via Safer Lives provided by the Natwest Circle fund to provide grants for crisis intervention, establishing safety and recovery & resilience for victims of domestic violence.

West Midlands IDVA Project

Funds granted by the West Midlands Police and Crime Commissioner to deliver a culturally competent support and advocacy service to LGBT victims of hate crime in the West Midlands.

Birmingham Pride – Emerge

Funds granted by the Birmingham Pride Community Fund to be put towards activities for the Emerge Youth Group.

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Birmingham Pride – Volunteering group

Funds granted by the Birmingham Pride Community Fund to support the activities of the Birmingham LGBT Volunteers.

BCC – Prevention & Promotion fund

Funds granted by Birmingham City Council Public Health Department to provide counselling to the LGBT community and to deliver LGBT Mental Health First Aid training to Mental Health Services Providers.

Commonwealth – Lit Festival

Funds granted by the Birmingham Commonwealth Committee.

SHOUT – Perform Europe

Funds granted by OYOUN to deliver a project as part of SHOUT's year-round activities, including workshops, exhibitions, discussions and film screenings.

Commonwealth – Birmingham Smallest Gay Bars

Funds granted by the Birmingham Commonwealth Committee to deliver an art installation at the LGBT Centre as a part of the 2022 Commonwealth Games.

Older Persons Project – Eveson Trust

Funds granted by the Eveson Trust towards salary costs for the Older Persons Project.

Birmingham City Council – Mental Health First Aid

Funds granted by Birmingham City Council Public Health Department for staff & volunteers and community activists to receive Mental Health First Aid training.

Heart of England - Older Persons Project - Funds granted by the Heart of England Community Foundation to contribute towards the salary costs for the Older Persons Project.

Birmingham Pride – Counselling - This grant was towards hours for the counselling service, supporting people experiencing poor mental health.

Birmingham Pride - Trans Project - This grant was awarded to fund inclusive events for the Trans* community in Birmingham.

BCC Public Health - Lesbian Community Health Profile - Funding provided by Birmingham City Council for dissemination of Community Health Profiles and co-production of solutions for health inequalities.

BCC Public Health - Trans Community Health Profile - Funding provided by Birmingham City Council for dissemination of Community Health Profiles and co-production of solutions for health inequalities.

CGL - Substance Misuse Service - Funds provided by Change Grow Live to provide culturally competent support those experiencing issues around substance use from the LGBTQ community.

UKHSA - Mpox SH Outreach - Funds provided by the UK Health Security Agency to perform outreach for minority groups within the LGBTQ community for the national Mpox vaccination campaign.

Prevention and Promotion Continuation Funding - This fund is a continuation of the funds granted by Birmingham City Council Public Health Department to provide counselling to the LGBT community.

Birmingham City Council Domestic Violence Project - Funds provided by the Birmingham City Council Adult Social Care Directorate to run an educational group work programme for survivors of domestic abuse in Birmingham.

19. Designated funds

	2023 £	2022 £
Balance at 31 March 2023 & 2022	90,000	90,000

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

20. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2023 are represented by::			
Tangible assets	3,600	3,043	6,643
Current assets/(liabilities)	398,448	247,267	645,715
	<u>402,048</u>	<u>250,310</u>	<u>652,358</u>

Analysis of net assets between funds prior year

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2022 are represented by::			
Tangible assets	1,300	4,745	6,045
Current assets/(liabilities)	355,579	215,470	571,049
	<u>356,879</u>	<u>220,215</u>	<u>577,094</u>

21. Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost represents contributions payable by the charity to the fund and amounted to £18,331 (2022: £20,831).

22. Related party transactions

There were no related party transactions during the year, or the prior year.

23. Cash generated from operations

	2023 £	2022 £
Surplus for the year	75,264	58,540
Adjustments for:		
Investment income recognised in statement of financial activities	(31,257)	(9,270)
Depreciation of tangible fixed assets	3,861	4,348
Movements in working capital:		
(Increase) / Decrease in debtors	(28,469)	(22,725)
(Decrease) / Increase in creditors	(6,003)	20,333
Increase / (decrease) in deferred income	-	-
Cash generated from operations	<u>13,396</u>	<u>51,226</u>

BIRMINGHAM LGBT

England & Wales - Charity number 1141568

Accounts

Charity Registration No. 1141568 (England and Wales)

Company Registration No. 07203554 (England and Wales)

BIRMINGHAM LGBT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

BIRMINGHAM LGBT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms J Bellingham Mr G Moore Mr S Hale Mr N Anderson (resigned 1 June 2022) Mr Ian Hyde (Chair) Mrs R Tappia Ms S Morden (appointed 15 October 2021) Ms V Artpradid (appointed 30 November 2021) Mr J Williams (appointed 30 November 2021) Mr J Tipping (appointed 30 November 2021) Mr K McDaid (appointed 30 November 2021)
Secretary	Mr G Moore
Charity number	1141568
Company number	07203554
Registered office	Birmingham LGBT Centre 38/40 Holloway Circus Birmingham B1 1EQ
Independent examiner	David Hoose Mazars LLP First Floor Two Chamberlain Square Birmingham B3 3AX
Bankers	Unity Trust Bank PLC Nine Brindley Place Birmingham B1 2HB
Solicitors	Higgs and Sons 3 Waterfront Business Park Brierley Hill DY5 1LX

BIRMINGHAM LGBT

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BIRMINGHAM LGBT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and accounts for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)"

Objectives and activities

The charitable company's aims are to raise the awareness of the needs of lesbian, gay, bisexual and transgender (LGBT) people in Birmingham and beyond. To advocate for their needs to the wider community and promote opportunities to LGBT people in Birmingham and beyond to enable them to fully participate in the lives of their community.

Mission

Our vision is a vibrant, diverse, lesbian, gay, bisexual and transgender community in Birmingham and beyond in which individuals can realise their full potential and can have equal access to all that the city has to offer.

The objectives are:

1. To act as a voice of the LGBT third sector in Birmingham, based on the knowledge and evidence of real need, creating a positive and visible LGBT community.
2. Create a highly skilled LGBT third sector that has opportunities for volunteering and service development.
3. To raise awareness of the needs of the LGBT community in the city and develop appropriate services where need exists.
4. To challenge negative stereotypes about LGBT people and combat homophobia, transphobia and biphobia.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

Achievements and performance

Birmingham LGBT has had a challenging year as the period covered by the accounts has seen the world facing the global coronavirus pandemic. Much of the period was spent in recovery restablisising our full services with Covid risk measures in place.

Key activities in the period from 1st April 2021 to 31st March 2022 were as follows:

1. Returned to face-to-face services while continuing to offer on-line options if clients preferred this. This included IDVA (Independent Domestic Violence advocates) services, sexual health and wellbeing support, and counselling services
2. Offered a peer mentoring service and a telephone befriending service (volunteer led) for people experiencing isolation
3. Delivered a campaign targeting the LGBT community with safety messages around Covid-19 in partnership with Public Health Birmingham
4. Delivered the Prevention and promotion of better mental health project in partnership with Public Health Birmingham which included delivering 70 training sessions to mainstream providers
5. Delivered Shout Birmingham Festival of Queer Culture this was a combination of online and live events
6. Expanded our IDVA service with funding from the ministry of justice to cover the West Midlands and appointed two new fulltime IDVAs
7. Provided support and advocacy through the LGBT IDVA service to LGBT victims of domestic violence
8. Appointed evaluators for the rainbow project a group work programme for Lesbian, bi and trans women who are victims/survivors of domestic abuse
9. Continued to run Emerge the trans youth group meeting face to face and online and provide one to one support to young people

BIRMINGHAM LGBT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

10. The Ageing better Birmingham project came to an end, and we delivered a range of legacy resources for the Ageing better Birmingham program and completed the social care project for Ageing better Birmingham
11. Developed and delivered the new trans inclusion programme which provides support and counselling to trans people and training to professionals
12. Increased our counselling hours and offered LGBT affirmative counselling
13. Provided support to LGBT refugee and Asylum seekers including access to food parcels, data and netbooks and dongles aimed at getting them online so they could access support
14. Been a partner on the National LGB and T Strategic Partnership, local and regional domestic abuse strategic partnerships and the creating a healthy city strategic partnership

Covid-19

The trustees have considered the impact of Covid-19 on the charity, its staff and volunteers. A full organisational risk assessment has been carried out along with individual staff risk assessments this has been updated as lockdown measures and other covid restrictions have changed. We have put measures in place to ensure that our building is covid safe and staff have returned to the office via a hybrid model.

Financial review

Birmingham LGBT was formed on 25 March 2010. These accounts cover the 10th accounting period of 12 months to 31 March 2022. The charity achieved an unrestricted surplus of £76,245 in the period.

Funding

Income during the period was £886,086. Our main fund providers that support the day-to-day work of the charity are UHB, Arts Council England and the National Lottery Community Fund. Other funders included the Henry Smith foundation, Comic Relief, Children in Need, The Garfield Weston Foundation, The Leathersellers Company, The Heritage Lottery Fund, The Safer Lives Circle Fund, West Midlands Police & Crime Commissioner, BVSC Birmingham City Council Public Health Department, Birmingham Pride, the Birmingham 2022 Commonwealth Games Committee and Legal & General.

Expenditure

Expenditure in the year totalled £827,546. This includes cost of our staff, accommodation at the LGBT Centre, related office, and governance costs and project delivery costs.

Reserves Policy

The charity believes that, to provide security and stability to the organisation and its staff, sufficient funds need to be held in reserve for unexpected situations or to wind up the organisation if necessary. The trustees have decided that it should hold a minimum of three months and a maximum of six months running costs in reserves and aims to build this up as soon as practicable. The charity currently holds just under four months running costs in reserves. The charity currently holds an unrestricted reserve of £266,879 and a designated reserve of £90,000.

Risk Management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to manage these risks.

Future Strategy

The trustees undertake an annual review of strategy to ensure the charity's programmes and activities remain focussed on the core mission, strategic aims, and objectives.

BIRMINGHAM LGBT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

Going Concern

The trustees have prepared the accounts on a going concern basis when preparing their report. They have considered the impact of Covid-19 on the organisations finances and looked at the period since the end of the reporting period up until now in order to assess the impact of Covid-19 when presenting the accounts as a going concern. They have considered the impact of Covid-19 on the organisation's finances We have managed to cover any projected losses, secure new contracts and increase our unrestricted reserves during this period. We are not aware of any circumstances likely to affect this in the foreseeable future.

Structure, Governance and Management

Governance

Birmingham LGBT is a company limited by guarantee with approved memorandum and articles on 25 March 2010. The organisation was registered as a charity no 1141568 on 21 April 2011.

The Board of Trustees meet on a quarterly basis to review the strategy and operations of the company. Board sub- committees have been created for Strategy and Operations and meet regularly between Board meetings, focusing on specific aspects of the charity. The chairs of these committee's report to the full Board.

Day to day management of the charitable company is delegated to the Director Steph Keeble and Senior Management Team (Sexual Health Services Manager and operations Manager wellbeing services).

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Ian Hyde (chair)
Jules Bellingham
Gareth Moore
Simon Hale
Neil Anderson
Rita Tappia
Jamie Tipping
Skye Morden
Vipavinee Artpradid
Kavan McDaid
Joshua Williams

Trustees are recruited with a view to diversity, sound experience in a related field or professional experience in a relevant area.

Such candidates are interviewed by the Chair and the Director and, if appropriate, invited to a trustees' meeting. Appointment is then conditional on the approval of the trustees generally.

New trustees are then inducted and given appropriate training.

Staff Remuneration

Birmingham LGBT use the NJC (national joint council) local government pay scales to set salaries according to job responsibility and skills. Standard of living rises are paid in line with the changes to the NJC pay scales.

Trustees' Indemnity Insurance

Trustee indemnity insurance of £448 was paid (2020/21 £448) There is a limit of indemnity of £1,000,000.

BIRMINGHAM LGBT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

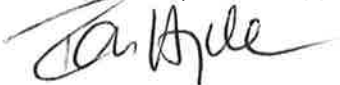
Responsibilities of the Trustees

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the profit or loss of the charity for that period. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.



Mr Ian Hyde (Chair)

Trustee

Dated : 22 November 2022

BIRMINGHAM LGBT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BIRMINGHAM LGBT

I report on the financial statements of Birmingham LGBT for the year ended 31st March 2022, which are set out on pages 10 to 26.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) 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 financial statements of the charity 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 financial statements 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(b) of the 2011 Act.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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 by being a qualified member of the Institute of ICAEW which is one of the listed bodies.

In connection with my examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of Birmingham LGBT in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or

BIRMINGHAM LGBT
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BIRMINGHAM LGBT

- the financial statements have not been prepared in accordance with the methods and principals 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, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



David Hoose (Nov 25, 2022 15:20 GMT)

David Hoose
For and on behalf of Mazars LLP
Chartered Accountants and Statutory Auditor
First Floor
Two Chamberlain Square
Birmingham
B3 3AX

Nov 25, 2022

BIRMINGHAM LGBT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

AS AT 31 MARCH 2022

	Notes	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2022 £	Total 2021 £
						Note 7
Income from:						
Donations and legacies	2	22,624	-	5,108	27,732	28,745
Charitable activities	3	49,802	-	702,199	752,001	778,455
Other income	4	10,524	-	-	10,524	3,464
Investments	5	9,269	-	-	9,269	3,552
Local authority		17,400	-	69,160	86,560	24,384
Total income		109,619	-	776,467	886,086	838,600
Expenditure on:						
Charitable activities	8	33,374	-	794,172	827,546	772,216
NET INCOME / (EXPENDITURE)		76,245	-	(17,705)	58,540	66,384
TRANSFER BETWEEN FUNDS		(50,131)	50,000	131	-	-
NET MOVEMENT IN FUNDS		26,114	50,000	(17,574)	58,540	66,384
Fund balances at 1 April 2021		240,765	40,000	237,789	518,554	452,170
Fund balances at 31 March 2022		266,879	90,000	220,215	577,094	518,554

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BIRMINGHAM LGBT

BALANCE SHEET

AS AT 31 MARCH 2022

		2022		Restated 2021	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		6,045		7,439
Current assets					
Debtors	15	73,150		50,425	
Current asset investments	16	200,900		200,050	
Cash at bank and in hand		325,645		268,954	
		<u>599,695</u>		<u>519,429</u>	
Creditors: amounts falling due within one year	17	<u>(28,646)</u>		<u>(8,313)</u>	
Net current assets			571,049		511,116
Total assets less current liabilities			<u>577,094</u>		<u>518,555</u>
Income funds					
Restricted funds	18		220,215		237,790
Unrestricted funds – designated	19		90,000		40,000
Unrestricted funds – general			266,879		240,765
			<u>577,094</u>		<u>518,555</u>


For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The accounts were approved and authorised for issue by the Trustees on 22 November 2022



Mr Ian Hyde (Chair)
Trustee

Company Registration No. 07203554

BIRMINGHAM LGBT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	£	2022 £	Restated 2021 £
Cash flows from operating activities				
Cash generated from operations	22		51,226	67,778
Investing activities				
Purchase of tangible fixed assets		(2,954)		(3,183)
Investment income		9,269		3,552
Increase in current asset investments		(850)		(77,768)
Net cash generated from investing activities			<u>5,465</u>	<u>(77,399)</u>
Net increase / (decrease) in cash and cash equivalents			<u>56,691</u>	<u>(9,621)</u>
Cash and cash equivalents at beginning of year			<u>268,954</u>	<u>278,575</u>
Cash and cash equivalents at end of year			<u><u>325,645</u></u>	<u><u>268,954</u></u>

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Birmingham LGBT is a private company limited by guarantee incorporated in England and Wales. The registered office is Birmingham LGBT Centre, 38/40 Holloway Circus, Birmingham, B1 1EQ.

1.1 Accounting convention

The accounts have been prepared in accordance with the charitable company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention.

1.2 Going concern

The trustees have prepared the accounts on a going concern basis. They have considered the impact of Covid-19 on the organisation's finances. Covid-19 resulted in lost rental and training income between April 2020 and September 2020 and saw a decrease in donations however the charity managed to secure alternative funding and has managed to recover lost income and achieved an unrestricted surplus for the accounting period. The trustees are not aware of any circumstances likely to affect this in the foreseeable future.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds represent funds specifically earmarked for the charity's projects as specified by the donor in the funding agreement.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Expenditure

Expenditure is recognised on an accruals basis.

Costs of activities in furtherance of the charity's objects comprise these costs incurred by the charity as a result of delivery of service.

Governance costs comprise those costs incurred by the charity in meeting its constitutional and statutory requirements.

1.5 Tangible fixed assets

Tangible fixed assets are measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Leasehold Improvement	Over the life of the lease - 7 years
Fixtures, fittings & equipment	20% straight line
Computers	33.3% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income / (expenditure) for the year.

1.6 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

1.12 Judgments in applying accounting policies and key sources of estimation uncertainty

There are no estimates or judgements made which have a material impact on the carrying amounts of assets and liabilities within the accounts other than as stated in 1.13 below.

1.13 Depreciation and residual values

The Trustees have reviewed the asset lives and associated residual values of all tangible assets, and in particular, the useful economic life and residual values of leasehold improvements, fixtures, fittings & equipment, and computers, and have concluded that asset lives and residual values are appropriate.

2. Donations and legacies

	2022 £	2021 £
Donations and gifts	27,732	28,745

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Charitable activities

	Umbrella Sexual Health	Arts Council England	Ageing With Pride	Trans Inclusion project	Other income	Total 2022
Charitable Activities	294,081	91,500	-	119,752	246,668	752,001
Analysis by fund						
Unrestricted funds – general	-	-	-	-	49,802	49,802
Restricted funds	294,081	91,500	-	119,752	196,866	702,199
	294,081	91,500	-	119,752	246,668	752,001
For the year ended 31 March 2021						
Analysis by fund						
Unrestricted funds – general	-	-	-	-	47,681	47,681
Restricted funds	319,774	93,184	-	112,514	205,302	730,774
	319,774	93,184	-	112,514	252,983	778,455

Analysis of other income shown above is disclosed within Note 6.

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4. Other income

	Unrestricted funds general £	Restricted funds £	Total 2022 £	Total 2021 £
Training income	10,524	-	10,524	3,464
	<u>10,524</u>	<u>-</u>	<u>10,524</u>	<u>3,464</u>
For the year ended 31 March 2021	<u>3,464</u>	<u>-</u>		<u>3,464</u>

5. Investments

	2022 £	2021 £
Rental income	8,400	2,597
Interest receivable	869	955
	<u>9,269</u>	<u>3,552</u>

6. Other income from charitable activities

	2022 £	2021 £
Restricted:		
Henry Smith	19,050	38,100
Ageing Better	39,358	39,358
NPO Non Arts Council	4,522	8,375
Comic Relief	18,705	(18,705)
SHOUT	1,162	-
The Leather Sellers Company	-	(58)
Children in Need	19,781	12,411
Ageing better social care	22,338	44,676
The Heritage Lottery Nightingale 50 project	-	19,700
LGBT Consortium – Futures Intersection	-	1,584
Covid Recovery – Comic relief	-	35,998
Covid Recovery – Migrant Exchange	-	10,000
LGBT Consortium – Emergencies Trust	-	8,864
Weslyan Foundation	-	5,000
Birmingham Pride - Emerge	923	-
Birmingham Pride - Volunteering Group	1,000	-
Circle Fund	2,500	-
West Midlands IDVA Project	35,595	-
Commonwealth - Birmingham Smallest Gay Bars	6,932	-
Older Persons Project - Eveson Trust	5,000	-
Birmingham City Council - Mental Health First Aid	20,000	-
Unrestricted:		
Ticket sales	2,802	-
Christmas Fund	1,000	1,724
The Leather Sellers Company	15,000	15,058
Birmingham LGBT	30,000	30,898
Older Persons Project	1,000	-
	<u>246,668</u>	<u>252,983</u>

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7. Statement of financial activities for the year ended 31 March 2021

	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2021 £
Income from:				
Donations and legacies	28,745	-	-	28,745
Charitable activities	47,681	-	730,774	778,455
Other trading activities	3,464	-	-	3,464
Investments	3,552	-	-	3,552
Local Authority	24,384	-	-	24,384
	<hr/>	<hr/>	<hr/>	<hr/>
Total income	107,826	-	730,774	838,600
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:				
Charitable activities	80,116	-	692,100	772,216
	<hr/>	<hr/>	<hr/>	<hr/>
Net incoming resources before transfers	27,710	-	38,674	66,384
Gross transfers between funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net income for the year/ Net movement in funds	27,710	-	38,674	66,384
Fund balances at 1 April 2020	213,055	40,000	199,115	452,170
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at 31 March 2021	240,765	40,000	237,789	518,554
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8. Charitable activities

	Generating Funds £	Charitable Activities £	Support Costs £	Total 2022 £	Total 2021 £
Staff costs	15,957	472,954	39,480	528,391	532,660
Depreciation and impairment	-	4,348	-	4,348	4,984
Office costs	-	49,540	-	49,540	37,276
Travel and training	-	15,496	-	15,496	4,128
Printing	-	1,162	-	1,162	1,070
Publicity	-	25,642	-	25,642	10,378
Recruitment and Consultancy	-	47,264	-	47,264	40,467
Rent, rates and accommodation	-	58,851	-	58,851	58,434
Project costs	-	80,422	-	80,422	37,760
Legal & professional	-	10,597	-	10,597	41,550
Bank charges	-	315	-	315	458
	<u>15,957</u>	<u>766,591</u>	<u>39,480</u>	<u>822,028</u>	<u>769,164</u>
Governance costs (see note 9)	-	-	5,518	5,518	3,052
	<u>15,957</u>	<u>766,591</u>	<u>44,998</u>	<u>827,546</u>	<u>772,216</u>

9. Governance costs

	Total 2022 £	Total 2021 £
Accounts	4,228	2,752
Trustees' expenses	-	-
AGM & meetings	1,290	300
	<u>5,518</u>	<u>3,052</u>

Governance costs includes £2,586 paid for the independent examination (2021: £2,508).

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10. Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

Trustee Indemnity insurance of £1,000,000 (2021: £1,000,000) was arranged as part of the overall insurance package and included in the total premium of £448 (2021: £448).

11. Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Charitable staff	<u>25</u>	<u>22</u>

The average monthly number of employees during the year expressed as full time equivalents was:

Charitable staff	<u>23</u>	<u>22</u>
------------------	-----------	-----------

	2022 £	2021 £
Employment costs		
Wages and salaries	458,503	462,932
Social security costs	38,657	34,875
Other pension costs	20,831	21,603
	<u>517,991</u>	<u>519,410</u>

There were no employees whose annual remuneration was £60,000 or more (2021: no employees).

There were no termination payments in the year (2021: £nil).

12. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2021: £nil).

The total amount of employee benefits received by key management personnel is £137,251 (2021: £135,541). The Trust considers its key management personnel comprise the Managing Director, the Sexual Health Services Manager and the Operations Manager; Wellbeing Services.

No trustees had expenses reimbursed during the year (2021: No trustees had expenses reimbursed for the year).

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13. Tangible fixed assets

	Leasehold improvement £	Fixtures, fittings & equipment £	Computers £	Total £
Cost				
At 1 April 2021	288,305	21,336	16,101	325,742
Additions	-	1,712	1,242	2,954
	<u>288,305</u>	<u>23,048</u>	<u>17,343</u>	<u>328,696</u>
At 31 March 2022	<u>288,305</u>	<u>23,048</u>	<u>17,343</u>	<u>328,696</u>
Depreciation				
At 1 April 2021	288,305	18,730	11,268	318,303
Depreciation charged in the year	-	2,880	1,468	4,348
	<u>288,305</u>	<u>21,610</u>	<u>12,736</u>	<u>322,651</u>
At 31 March 2022	<u>288,305</u>	<u>21,610</u>	<u>12,736</u>	<u>322,651</u>
Carrying amount				
At 31 March 2022	<u>-</u>	<u>1,438</u>	<u>4,607</u>	<u>6,045</u>
At 31 March 2021	<u>-</u>	<u>2,606</u>	<u>4,833</u>	<u>7,439</u>

14. Financial instruments

	2022 £	2021 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	<u>51,698</u>	<u>32,742</u>
Carrying amount of financial liabilities		
Measured at amortised cost	<u>26,060</u>	<u>5,805</u>

15. Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	43,355	24,400
Other debtors	8,343	8,343
Prepayments	21,452	17,683
	<u>73,150</u>	<u>50,426</u>

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16. Current asset investments

	2022 £	2021 £
Cash equivalents on deposit	200,900	200,050
	<u>200,900</u>	<u>200,050</u>

17. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	25,315	5,251
Other creditors	745	554
Accruals	2,586	2,508
	<u>28,646</u>	<u>8,313</u>

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021 £	Incoming resources £	Resources Expended £	Transfers £	Balance at 31 March 2022 £
Ageing Better	29,906	39,358	69,264	-	-
Ageing with pride	10,989	-	10,989	-	-
Arts Council grants for the Arts	(1,162)	1,162	-	-	-
Awards for all	5,407	-	3,591	-	1,816
Comic Relief	309	18,705	2,613	-	16,401
Gowling Asylum Service	386	-	-	-	386
Gowling WLG	1,200	-	-	-	1,200
Henry Smith	30,302	19,050	24,426	-	24,926
NPO Arts Council	14,758	91,500	102,347	-	3,911
NPO Non Arts Council	6,550	9,522	9,432	-	6,640
Sport England	-	-	131	(131)	-
Umbrella sexual health	48,671	294,081	288,420	-	54,332
Community Fund Trans Inclusion project	46,847	119,752	114,601	-	51,998
Children In Need	3,329	19,781	23,250	-	(140)*
Ageing Better Social Care Tender	11,377	22,338	33,715	-	-
The Heritage Lottery Nightingale 50 Project	8,181	-	1,903	-	6,278
LGBT Consortium	1,584	-	1,451	-	133
Covid recovery – Comic relief	1,221	-	360	-	861
Covid recovery – Migrant exchange	6,629	-	1,784	-	4,845
LGBT Consortium – Emergencies trust	6,305	-	6,143	-	162
Wesleyan foundation	5,000	-	5,000	-	-
Circle Fund	-	2,500	935	-	1,565
West Midlands IDVA Project	-	35,595	43,704	-	(8,109)*
Birmingham Pride - Emerge	-	1,031	-	-	1,031
Birmingham Pride - Volunteering group	-	1,000	-	-	1,000
BCC - Prevention & promotion fund	-	64,085	33,821	-	30,264
Commonwealth - Lit Festival	-	5,075	-	-	5,075
SHOUT - Perform Europe	-	-	6,185	-	(6,185)*
SHOUT - Commonwealth - Birmingham smallest gay bars	-	6,932	-	-	6,932
Older Persons Project - Eveson Trust	-	5,000	-	-	5,000
Birmingham City Council - Mental Health First Aid	-	20,000	10,107	-	9,893
	<u>237,789</u>	<u>776,467</u>	<u>794,172</u>	<u>(131)</u>	<u>220,215</u>

* There are negative balances on these funds as the amounts are expected after year end as they have not been received yet.

Ageing Better Fund

The Ageing better fund is a contract with BVSC (Birmingham Voluntary Sector Council) as part of Ageing better Birmingham to deliver the LGBT hub which aims to set up networks of social activity to challenge isolation as people age

Ageing With Pride Fund

The Ageing with Pride fund is a contract with BVSC (Birmingham Voluntary Sector Council) to deliver a city wide campaign that highlights the issues LGBT people face as they age

Arts Council grants for the Arts Fund

The Arts council grant is a grant from Arts Council England to deliver the annual Shout arts and cultural festival

Awards For All Fund

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The Awards for all fund was a grant from the big lottery to deliver a range of events, workshops and activities to the LGBT community

Comic Relief

The grant from comic relief violence against women and girls funding is to develop and deliver a group work programme for Lesbian bi and trans women who have or are experiencing domestic violence/abuse

Gowling Asylum Service

This is a small grant to cover the cost of running a monthly advice surgery for Asylum seekers run by UK lesbian and gay immigration group

Gowling WLG Fund

This is a donation to cover accreditation of the volunteer training programme

Henry Smith Fund

The Henry smith fund is a grant from the Henry Smith Foundation to deliver the LGBT domestic violence project

NPO Arts Council

Shout is now a national portfolio organisation for the Arts council the funding is towards salary costs and delivery of Shout Birmingham's festival of queer culture

NPO Non Arts Council

This is for sponsorship or other small restricted grants towards the shout festival

Sport England Fund

The Sports England fund is a grant from Sports England to deliver a range of free sports activities to increase LGBT people's participation in sports and physical activity

Umbrella Sexual Health Fund

The Umbrella sexual health fund is a contract with University Hospital Trust Birmingham to deliver sexual health services to the LGBT community in Birmingham and Solihull

The National Lottery Community Fund Trans inclusion project

This project includes a wellbeing support worker, counselling and a strategic development worker whose role is to deliver training and policy support the project aims to ensure services meet the needs of and are inclusive of trans people

Children In Need

The grant covers the salary of a youth worker and two sessional workers for the Emerge youth group

Ageing Better Social Care Tender

This project is to design and deliver training to local authority commissioners care homes and social care providers

The Heritage Lottery Nightingale 50 Project

A heritage project that aims to archive the history of the Nightingale club in Birmingham over the last 50 years and produce a film about this history

LGBT Consortium

This fund was for an intersectional creative project with the Lesbian and bisexual women's worker and the South Asian MSM worker.

Covid recovery – Comic relief

This was a grant for 6 months to support with recovery during the pandemic it included funding for core running costs and funding to increase the counselling service.

Covid recovery national lottery community trust

This was a grant for 6 months to support with recovery during the pandemic it included funding for core running costs.

Covid recovery – Migrant exchange

This was a grant to support people seeking asylum during the pandemic it included funding for welfare packages of food, data and netbooks and translation costs.

LGBT Consortium – emergencies trust

This was a grant for 6 months to support with recovery during the pandemic it included funding for additional counselling hours.

Weslyan foundation

This was a donation towards the counselling service at Birmingham LGBT to support people experiencing poor mental health

Circle Fund

Funds via Safer Lives provided by the Natwest Circle fund to provide grants for crisis intervention, establishing safety and recovery & resilience for victims of domestic violence.

West Midlands IDVA Project

Funds granted by the West Midlands Police and Crime Commissioner to deliver a culturally competent support and advocacy service to LGBT victims of hate crime in the West Midlands.

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Birmingham Pride – Emerge

Funds granted by the Birmingham Pride Community Fund to be put towards activities for the Emerge Youth Group.

Birmingham Pride – Volunteering group

Funds granted by the Birmingham Pride Community Fund to support the activities of the Birmingham LGBT Volunteers.

BCC – Prevention & Promotion fund

Funds granted by Birmingham City Council Public Health Department to provide counselling to the LGBT community and to deliver LGBT Mental Health First Aid training to Mental Health Services Providers.

Commonwealth – Lit Festival

Funds granted by the Birmingham Commonwealth Committee.

SHOUT – Perform Europe

Funds granted by OYOUN to deliver a project as part of SHOUT's year-round activities, including workshops, exhibitions, discussions and film screenings.

Commonwealth – Birmingham Smallest Gay Bars

Funds granted by the Birmingham Commonwealth Committee to deliver an art installation at the LGBT Centre as a part of the 2022 Commonwealth Games.

Older Persons Project – Eveson Trust

Funds granted by the Eveson Trust towards salary costs for the Older Persons Project.

Birmingham City Council – Mental Health First Aid

Funds granted by Birmingham City Council Public Health Department for staff & volunteers and community activists to receive Mental Health First Aid training.

19. Designated funds

	2022 £	2021 £
Balance at 31 March 2022 & 2021	90,000	40,000

The Board have designated an additional £50,000 in the year ended 31 March 2022 to cover delapse and refurbishment of new offices.

20. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2022 are represented by:			
Tangible assets	1,300	4,745	6,045
Current assets/(liabilities)	355,579	215,470	571,049
	<u>356,879</u>	<u>220,215</u>	<u>577,094</u>

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Analysis of net assets between funds prior year

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2021 are represented by:			
Tangible assets	410	7,029	7,439
Current assets/(liabilities)	280,355	230,761	511,116
	<u>280,765</u>	<u>237,790</u>	<u>518,555</u>

21. Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost represents contributions payable by the charity to the fund and amounted to £20,831 (2021: £21,603).

22. Related party transactions

There were no related party transactions during the year, or the prior year.

23. Cash generated from operations

	2022 £	2021 £
Surplus / (Loss) for the year	58,540	66,384
Adjustments for:		
Investment income recognised in statement of financial activities	(9,270)	(3,549)
Depreciation of tangible fixed assets	4,348	4,984
Movements in working capital:		
(Increase) / Decrease in debtors	(22,725)	7,467
(Decrease) / Increase in creditors	20,333	(7,508)
Increase / (decrease) in deferred income	-	-
Cash generated from operations	<u>51,226</u>	<u>67,778</u>

24. Prior period adjustment

During the year the Trustees identified that the prior year financial statements had, in error, classified a £200,500 deposit account balance as 'cash and cash equivalents' as opposed to 'current asset investments'. This has been corrected by way of a prior period adjustment. This prior period adjustment has no impact on the result for either period or the charity's net assets at either period end.

BIRMINGHAM LGBT

England & Wales - Charity number 1141568

Accounts

Charity Registration No. 1141568 (England and Wales)

Company Registration No. 07203554 (England and Wales)

BIRMINGHAM LGBT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

BIRMINGHAM LGBT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms J Bellingham Mr G Moore Mr S Hale Mr N Anderson Mr Ian Hyde (Chair) Mrs R Tappia Mr R French Lowe (resigned 24 th November 2020)
Secretary	Mr G Moore
Charity number	1141568
Company number	07203554
Registered office	Birmingham LGBT Centre 38/40 Holloway Circus Birmingham B1 1EQ
Independent examiner	Ian Holder FCA Mazars LLP First Floor 2 Chamberlain Square Birmingham B3 3AX
Bankers	Unity Trust Bank PLC Nine Brindley Place Birmingham B1 2HB
Solicitors	Higgs and Sons 3 Waterfront Business Park Brierley Hill DY5 1LX

BIRMINGHAM LGBT

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Statement of financial activities	10
Balance sheet	11
Statement of cash flows	12
Notes to the accounts	13

BIRMINGHAM LGBT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and accounts for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)"

Objectives and activities

The charitable company's aims are to raise the awareness of the needs of lesbian, gay, bisexual and transgender (LGBT) people in Birmingham and beyond. To advocate for their needs to the wider community and promote opportunities to LGBT people in Birmingham and beyond to enable them to fully participate in the lives of their community.

Mission

Our vision is a vibrant, diverse, lesbian, gay, bisexual and transgender community in Birmingham and beyond in which individuals can realise their full potential and can have equal access to all that the city has to offer.

The objectives are:

1. To act as a voice of the LGBT third sector in Birmingham, based on the knowledge and evidence of real need, creating a positive and visible LGBT community.
2. Create a highly skilled LGBT third sector that has opportunities for volunteering and service development.
3. To raise awareness of the needs of the LGBT community in the city and develop appropriate services where need exists.
4. To challenge negative stereotypes about LGBT people and combat homophobia, transphobia and biphobia.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

Achievements and performance

Birmingham LGBT has had a challenging year as the period covered by the accounts has seen the world facing the global coronavirus pandemic. As a result, we needed to go into lockdown between April and September 2021 along with January and March 2022, which meant reprofiling our services for remote delivery. Key activities in the period from 1st April 2020 to 31st March 2021 were as follows:

1. Developed and delivered services online this included IDVA (Independent Domestic Violence advocates) services, sexual health and wellbeing support, and counselling services offered over the phone or via online appointments on zoom or Microsoft teams
2. Offered a peer mentoring service and a telephone befriending service (volunteer led) for people experiencing isolation during lockdown
3. Carried out research into the impact of Covid-19 on the LGBT community
4. Developed a campaign targeting the LGBT community with safety messages around Covid-19
5. Delivered online zoom socials and quizzes aimed at keeping people in contact with their community during lockdown
6. SHOUT - Birmingham's festival of Queer Arts and Culture delivered its first digital festival
7. Ran a volunteering programme and trained and supported a team of volunteers.
8. Developed a group work programme for Lesbian, bi and trans women who are victims/survivors of domestic abuse
9. Re-designed our training to be delivered online and delivered training to a range of health and social care professionals including the NHS, mental health services, probation officers and third sector organisations
10. Provide support and advocacy through the LGBT IDVA service to LGBT victims of domestic violence.
11. Developed and delivered the new trans inclusion programme which provides support and counselling to trans people and training to professionals
12. Increased our counselling hours and offered LGBT affirmative counselling

BIRMINGHAM LGBT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

13. Provided support to LGBT refugee and Asylum seekers including access to food parcels, data and netbooks and dongles aimed at getting them online so they could access support
14. Ran a number of craft and wellbeing workshops online including Mandela, poetry photography, mindfulness and yoga
15. Provided hampers to people who were isolated at Christmas and ran a zoom social on Christmas day
16. Been a partner on the National LGB and T Strategic Partnership and local and regional domestic abuse strategic partnerships
17. Continued to run Emerge the trans youth group online and provide one to one support to young people

Covid-19

The trustees have considered the impact of Covid-19 on the charity, its staff and volunteers. We did not furlough any of our staff during the lockdown period and have not made any redundancies, with all staff working from home throughout lockdown. A full organisational risk assessment has been carried out along with individual staff risk assessments. We have put measures in place to ensure that our building is covid safe. Staff are still working remotely most of the time and we are only open 3 days a week for essential services which include HIV testing, domestic violence support and counselling. The trustees have also considered the impact of Covid-19 on the organisation's finances, as we lost rental and training income during the time we were closed. We have managed to cover these losses with a number of successful grant applications to comic relief, the national lottery and the migrant exchange fund. They have also taken the decision close our second office and reduce costs, as we now have a number of staff who can continue to homework.

Financial review

Birmingham LGBT was formed on 25 March 2010. These accounts cover the 9th accounting period of 12 months to 31 March 2021.

The charity achieved an unrestricted surplus of £27,710 in the period.

Funding

Income during the period was £838,600. Our main fund providers that support the day-to-day work of the charity are UHB, Arts Council England and the National Lottery Community Fund. Funding was also secured from Henry Smith, Comic Relief, Children in Need, the Leathersellers company, Heritage Lottery Fund, Ageing Better, the Consortium Recovery fund, the Wesleyan foundation, Birmingham City Council and the Migrant Exchange fund

Expenditure

Expenditure in the year totalled £772,216. This includes cost of our staff, accommodation at the LGBT Centre, related office, and governance costs and project delivery costs.

Reserves Policy

The charity believes that, to provide security and stability to the organisation and its staff, sufficient funds need to be held in reserve for unexpected situations or to wind up the organisation if necessary. The trustees have decided that it should hold a minimum of three months and a maximum of six months running costs in reserves and aims to build this up as soon as practicable. The charity currently holds just under four months running costs in reserves. The charity currently holds an unrestricted reserve of £240,765 and a designated reserve of £40,000.

Risk Management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to manage these risks.

BIRMINGHAM LGBT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

Future Strategy

The trustees undertake an annual review of strategy to ensure the charity's programmes and activities remain focussed on the core mission, strategic aims, and objectives.

Going Concern

The trustees have prepared the accounts on a going concern basis when preparing their report. They have considered the impact of Covid-19 on the organisations finances and looked at the period since the end of the reporting period up until now in order to assess the impact of Covid-19 when presenting the accounts as a going concern. They have considered the impact of Covid-19 on the organisation's finances, as we lost rental and training income between April 2020 and September 2020. However, we saw a decrease in donations and managed to cover the rent and training income losses with a number of successful grant applications. We have managed to cover these projected losses and increase our unrestricted reserves as a result. We are not aware of any circumstances likely to affect this in the foreseeable future.

Structure, Governance and Management

Governance

Birmingham LGBT is a company limited by guarantee with approved memorandum and articles on 25 March 2010. The organisation was registered as a charity no 1141568 on 21 April 2011.

The Board of Trustees meet on a quarterly basis to review the strategy and operations of the company. Board sub- committees have been created for Strategy and Operations and meet regularly between Board meetings, focusing on specific aspects of the charity. The chairs of these committee's report to the full Board.

Day to day management of the charitable company is delegated to the Director Steph Keeble and Senior Management Team (Sexual Health Services Manager and operations Manager wellbeing services).

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Ian Hyde (chair)
Jules Bellingham
Gareth Moore
Simon Hale
Neil Anderson
Richard French-Lowe - resigned 24 November 2020
Rita Tappia

Trustees are recruited with a view to diversity, sound experience in a related field or professional experience in a relevant area.

Such candidates are interviewed by the Chair and the Director and, if appropriate, invited to a trustees' meeting. Appointment is then conditional on the approval of the trustees generally.

New trustees are then inducted and given appropriate training.

Staff Remuneration

Birmingham LGBT use the NJC (national joint council) local government pay scales to set salaries according to job responsibility and skills. Standard of living rises are paid in line with the changes to the NJC pay scales.

Trustees' Indemnity Insurance

Trustee indemnity insurance of £448 was paid (2019/20 £426) There is a limit of indemnity of £1,000,000.

BIRMINGHAM LGBT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021


Responsibilities of the Trustees

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the profit or loss of the charity for that period. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.



Mr Ian Hyde (Chair)

Trustee

Dated : 30 November 2021

BIRMINGHAM LGBT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BIRMINGHAM LGBT

I report on the financial statements of Birmingham LGBT for the year ended 31st March 2021, which are set out on pages 10 to 26.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) 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 financial statements of the charity 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 financial statements 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(b) of the 2011 Act.

This report, including my statement, has been prepared for and only for the charity's trustees as a body. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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 by being a qualified member of the Institute of ICAEW which is one of the listed bodies.

In connection with my examination, which is complete, no matters have come to my attention which give me reasonable cause to believe that in any material respect:

- accounting records were not kept in respect of Birmingham LGBT in accordance with section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or

BIRMINGHAM LGBT
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BIRMINGHAM LGBT

- the financial statements have not been prepared in accordance with the methods and principals 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, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Ian Holder

Ian Holder FCA
For and on behalf of Mazars LLP
Chartered Accountants and Statutory Auditor
First Floor
2 Chamberlain Square
Birmingham
B3 3AX

Dec 8, 2021

BIRMINGHAM LGBT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

AS AT 31 MARCH 2021

	Notes	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2021 £	Total 2020 £
						Note 7
Income from:						
Donations and legacies	2	28,745	-	-	28,745	76,416
Charitable activities	3	47,681	-	730,774	778,455	748,244
Other income	4	3,464	-	-	3,464	13,922
Investments	5	3,552	-	-	3,552	26,619
Local authority		24,384			24,384	-
Total income		<u>107,826</u>	<u>-</u>	<u>730,774</u>	<u>838,600</u>	<u>865,201</u>
Expenditure on:						
Charitable activities	8	80,116	-	692,100	772,216	768,320
NET INCOME / (EXPENDITURE)		<u>27,710</u>	<u>-</u>	<u>38,674</u>	<u>66,384</u>	<u>96,881</u>
TRANSFER BETWEEN FUNDS		-	-	-	-	-
NET MOVEMENT IN FUNDS		<u>27,710</u>	<u>-</u>	<u>38,674</u>	<u>66,384</u>	<u>96,881</u>
Fund balances at 1 April 2020		<u>213,055</u>	<u>40,000</u>	<u>199,115</u>	<u>452,170</u>	<u>355,289</u>
Fund balances at 31 March 2021		<u><u>240,765</u></u>	<u><u>40,000</u></u>	<u><u>237,789</u></u>	<u><u>518,554</u></u>	<u><u>452,170</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BIRMINGHAM LGBT

BALANCE SHEET

AS AT 31 MARCH 2021

		2021		2020	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		7,439		9,240
Current assets					
Debtors	15	50,425		57,894	
Cash at bank and in hand		469,004		400,857	
		<u>519,429</u>		<u>458,751</u>	
Creditors: amounts falling due within one year	16	<u>(8,313)</u>		<u>(15,821)</u>	
Net current assets			511,116		442,930
Total assets less current liabilities			<u>518,555</u>		<u>452,170</u>
Income funds					
Restricted funds	18		237,790		199,115
Unrestricted funds – designated	19		40,000		40,000
Unrestricted funds – general			240,765		213,055
			<u>518,555</u>		<u>452,170</u>

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

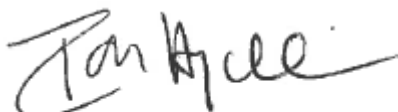
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The accounts were approved and authorised for issue by the Trustees on

30 November 2021



Mr Ian Hyde (Chair)
Trustee

Company Registration No. 07203554

BIRMINGHAM LGBT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	£	2021	£	2020	£
Cash flows from operating activities						
Cash generated from operations	22		67,778		40,688	
Investing activities						
Purchase of tangible fixed assets		(3,183)		(6,556)		
Investment income		3,552		26,619		
Net cash generated from investing activities						
			369		20,063	
Net increase / (decrease) in cash and cash equivalents						
			68,147		60,751	
Cash and cash equivalents at beginning of year			400,857		340,106	
Cash and cash equivalents at end of year			<u>469,004</u>		<u>400,857</u>	

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Birmingham LGBT is a private company limited by guarantee incorporated in England and Wales. The registered office is Birmingham LGBT Centre, 38/40 Holloway Circus, Birmingham, B1 1EQ.

1.1 Accounting convention

The accounts have been prepared in accordance with the charitable company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention.

1.2 Going concern

The trustees have prepared the accounts on a going concern basis. They have considered the impact of Covid-19 on the organisation's finances. Covid-19 resulted in lost rental and training income between April 2020 and September 2020 and saw a decrease in donations. However, as the trustees have managed to cover these losses with a number of successful grant applications, they have managed to cover these projected losses and increase the unrestricted reserves. The trustees are not aware of any circumstances likely to affect this in the foreseeable future.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds represent funds specifically earmarked for the charity's projects as specified by the donor in the funding agreement.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Expenditure

Expenditure is recognised on an accruals basis.

Costs of activities in furtherance of the charity's objects comprise these costs incurred by the charity as a result of delivery of service.

Governance costs comprise those costs incurred by the charity in meeting its constitutional and statutory requirements.

1.5 Tangible fixed assets

Tangible fixed assets are measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Leasehold Improvement	Over the life of the lease - 7 years
Fixtures, fittings & equipment	20% straight line
Computers	33.3% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income / (expenditure) for the year.

1.6 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

1.12 Judgments in applying accounting policies and key sources of estimation uncertainty

There are no estimates or judgements made which have a material impact on the carrying amounts of assets and liabilities within the accounts other than as stated in 1.13 below.

1.13 Depreciation and residual values

The Trustees have reviewed the asset lives and associated residual values of all tangible assets, and in particular, the useful economic life and residual values of leasehold improvements, fixtures, fittings & equipment, and computers, and have concluded that asset lives and residual values are appropriate.

2. Donations and legacies

	2021 £	2020 £
Donations and gifts	28,745	76,416

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3 Charitable activities

	Umbrella Sexual Health	Arts Council England	Ageing With Pride	Trans Inclusion project	Other income	Total 2021
	£	£	£	£	£	£
Charitable Activities	319,774	93,184	-	112,514	252,984	778,455
Analysis by fund						
Unrestricted funds – general	-	-	-	-	47,681	47,681
Restricted funds	319,774	93,184	-	112,514	205,302	730,774
	319,774	93,184	-	112,514	252,983	778,455
For the year ended 31 March 2020						
Analysis by fund						
Unrestricted funds – general	-	-	-	-	8,568	
Restricted funds	267,004	91,500	37,339	109,872	233,961	
	267,004	91,500	37,339	109,872	242,529	

Analysis of other income is disclosed within Note 6

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

4. Other income

	Unrestricted funds general £	Restricted funds £	Total 2021 £	Total 2020 £
Training income	3,464	-	3,464	13,922
	<u>3,464</u>	<u>-</u>	<u>3,464</u>	<u>13,922</u>
For the year ended 31 March 2020	<u>13,922</u>	<u>-</u>		<u>13,922</u>

5. Investments

	2021 £	2020 £
Rental income	2,597	25,003
Interest receivable	955	1,616
	<u>3,552</u>	<u>26,619</u>

6. Other income from charitable activities

	2021 £	2020 £
Henry Smith (restricted)	38,100	37,700
Ticket sales (unrestricted)	-	8,461
Ageing Better – (restricted)	39,358	52,349
Erasmus – (restricted)	-	3,743
NPO Non Arts Council (restricted)	8,375	4,164
Comic Relief – (restricted)	(18,705)	52,122
SHOUT – (restricted)	-	107
Awards for all – (restricted)	-	9,885
The Leather Sellers Company – (restricted)	(58)	15,000
Children in Need – (restricted)	12,411	15,169
Ageing better social care – (restricted)	44,676	22,338
The Heritage Lottery Nightingale 50 project – (restricted)	19,700	21,500
LGBT Consortium – Futures Intersection – (restricted)	1,584	-
Covid Recovery – Comic relief – (restricted)	35,998	-
Covid Recovery – Migrant Exchange – (restricted)	10,000	-
LGBT Consortium – Emergencies Trust – (restricted)	8,864	-
Weslyan Foundation – (restricted)	5,000	-
Christmas Fund – (unrestricted)	1,724	-
The Leather Sellers Company – (unrestricted)	15,058	-
BLGBT – (unrestricted)	30,898	-
	<u>252,983</u>	<u>242,529</u>

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

7. Statement of financial activities for the year ended 31 March 2020

	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2020 £
<u>Income from:</u>				
Donations and legacies	60,041	-	16,375	76,416
Charitable activities	8,568	-	739,676	748,244
Other trading activities	13,922	-	-	13,922
Investments	26,619	-	-	26,619
Total income	109,150	-	756,051	865,201
<u>Expenditure on:</u>				
Charitable activities	91,873	-	676,447	768,320
Net incoming resources before transfers	17,277	-	79,604	96,881
Gross transfers between funds	(10,000)	10,000	-	-
Net income for the year/ Net movement in funds	7,274	10,000	79,604	96,881
Fund balances at 1 April 2019	205,778	30,000	119,511	355,289
Fund balances at 31 March 2020	213,055	40,000	199,115	452,170

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8. Charitable activities

	Generating Funds £	Charitable Activities £	Support Costs £	Total 2021 £	Total 2020 £
Staff costs	15,533	478,567	38,561	532,660	468,443
Depreciation and impairment	-	4,984	-	4,984	5,768
Office costs	-	37,276	-	37,276	33,299
Travel and training	-	4,128	-	4,128	16,967
Printing	-	1,070	-	1,070	1,571
Publicity	-	10,378	-	10,378	34,206
Recruitment and Consultancy	-	40,467	-	40,467	8,349
Rent, rates and accommodation	-	58,434	-	58,434	62,205
Project costs	-	37,760	-	37,760	102,474
Legal & professional	-	41,550	-	41,550	30,031
Bank charges	-	458	-	458	369
	<u>15,533</u>	<u>715,071</u>	<u>38,561</u>	<u>769,164</u>	<u>763,682</u>
Governance costs (see note 9)	-	-	3,052	3,052	4,638
	<u>15,533</u>	<u>715,071</u>	<u>41,613</u>	<u>772,216</u>	<u>768,320</u>

9. Governance costs

	Total 2021 £	Total 2020 £
Accounts	2,752	4,546
Trustees expenses	-	92
AGM & meetings	300	-
	<u>3,052</u>	<u>4,638</u>

Governance costs includes £2,508 paid for the independent examination (2020: £2,548).

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10. Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

Trustee Indemnity insurance of £1,000,000 (2020: £1,000,000) was arranged as part of the overall insurance package and included in the total premium of £448 (2020: £426).

11. Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Charitable staff	22	24

The average monthly number of employees during the year expressed as full time equivalents was:

Charitable staff	22	21
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	2021 £	2020 £
Employment costs		
Wages and salaries	462,932	418,457
Social security costs	34,875	31,100
Other pension costs	21,603	18,886
	<u>519,410</u>	<u>468,443</u>

There were no employees whose annual remuneration was £60,000 or more (2020: no employees).

There were no termination payments in the year (2020: £nil).

12. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2020: £nil).

The total amount of employee benefits received by key management personnel is £135,541 (2020 £109,212). The Trust considers its key management personnel comprise the managing director, the sexual health services manager and the wellbeing services manager.

No trustees had expenses reimbursed during the year (2020: 7 trustees had £226 expenses reimbursed for training and travel).

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13. Tangible fixed assets

	Leasehold improvement £	Fixtures, fittings & equipment £	Computers £	Total £
Cost				
At 1 April 2020	288,305	21,336	12,918	322,559
Additions	-	-	3,183	3,183
At 31 March 2021	<u>288,305</u>	<u>21,336</u>	<u>16,101</u>	<u>325,742</u>
Depreciation				
At 1 April 2020	287,562	17,057	8700	313,319
Depreciation charged in the year	743	1,673	2,568	4,984
At 31 March 2021	<u>288,305</u>	<u>18,730</u>	<u>11,268</u>	<u>318,303</u>
Carrying amount				
At 31 March 2021	<u>-</u>	<u>2,606</u>	<u>4,833</u>	<u>7,439</u>
At 31 March 2020	<u>743</u>	<u>4,279</u>	<u>4,218</u>	<u>9,240</u>

14. Financial instruments

	2021 £	2021 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	<u>32,742</u>	<u>40,326</u>
Carrying amount of financial liabilities		
Measured at amortised cost	<u>5,805</u>	<u>13,781</u>

15. Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	24,400	29,212
Other debtors	8,343	11,114
Prepayments	17,683	17,568
	<u>50,426</u>	<u>57,894</u>

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	5,251	13,521
Other creditors	554	260
Accruals	2,508	2,040
	<u>8,313</u>	<u>15,821</u>

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

17. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020 £	Incoming resources £	Resources Expended £	Balance at 31 March 2021 £
Ageing Better	33,513	39,358	42,965	29,906
Ageing with pride	10,989	-	-	10,989
Arts Council grants for the Arts	(1,162)	-	-	(1,162)*
Awards for all	8,937	-	3,527	5,410
Comic Relief	35,168	(18,705)	16,153	310
Gowling Asylum Service	386	-	-	386
Gowling WLG	1,200	-	-	1,200
Henry Smith	24,979	38,100	32,777	30,302
Leadership academy	1,672	-	1,672	-
NPO Arts Council	2,956	93,184	81,382	14,758
NPO Non Arts Council	250	8,375	2,075	6,550
Pride fund	73	-	73	-
Sport England	(262)	-	262	-
Umbrella sexual health	11,439	319,774	282,542	48,671
The Leather Sellers Company	58	(58)	-	-
National Lottery Community Fund Trans Inclusion project	41,195	112,514	106,862	46,847
Children In Need	8,962	12,411	18,044	3,329
Ageing Better Social Care Tender	14,104	44,676	47,403	11,377
The Heritage Lottery Nightingale 50 Project	4,661	19,700	16,180	8,181
LGBT Consortium	-	1,584	-	1,584
Covid recovery – Comic relief	-	35,998	34,777	1,221
Covid recovery – Migrant exchange	-	10,000	3,371	6,629
LGBT Consortium – Emergencies trust	-	8,864	2,559	6,305
Weslyan foundation	-	5,000	-	5,000
	<u>199,118</u>	<u>730,775</u>	<u>692,100</u>	<u>237,793</u>

* There is a negative balance on this fund as the amount is expected after year end as it has not been received yet.

Ageing Better Fund

The Ageing better fund is a contract with BVSC (Birmingham Voluntary Sector Council) as part of Ageing better Birmingham to deliver the LGBT hub which aims to set up networks of social activity to challenge isolation as people age

Ageing With Pride Fund

The Ageing with Pride fund is a contract with BVSC (Birmingham Voluntary Sector Council) to deliver a city wide campaign that highlights the issues LGBT people face as they age

Arts Council grants for the Arts Fund

The Arts council grant is a grant from Arts Council England to deliver the annual Shout arts and cultural festival

Awards For All Fund

The Awards for all fund was a grant from the big lottery to deliver a range of events, workshops and activities to the LGBT community

Comic Relief

The grant from comic relief violence against women and girls funding is to develop and deliver a group work programme for Lesbian bi and trans women who have or are experiencing domestic violence/abuse

Erasmus Fund

The Erasmus grant is European funding to provide training and learning opportunities including job shadowing for staff members in other European countries

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Gowling Asylum Service

This is a small grant to cover the cost of running a monthly advice surgery for Asylum seekers run by UK lesbian and gay immigration group

Gowling WLG Fund

This is a donation to cover accreditation of the volunteer training programme

Henry Smith Fund

The Henry Smith fund is a grant from the Henry Smith Foundation to deliver the LGBT domestic violence project

Leadership Academy Fund

The leadership fund was a grant from Mazars Charitable Foundation to develop the leadership programme

NPO Arts Council

Shout is now a national portfolio organisation for the Arts council the funding is towards salary costs and delivery of Shout Birmingham's festival of queer culture

NPO Non Arts Council

This is for sponsorship or other small restricted grants towards the shout festival

Pride Fund

The Pride fund was a donation from Birmingham Pride to run a range of free community based activities over the weekend of the Pride festival

Sport England Fund

The Sports England fund is a grant from Sports England to deliver a range of free sports activities to increase LGBT people's participation in sports and physical activity

Umbrella Sexual Health Fund

The Umbrella sexual health fund is a contract with University Hospital Trust Birmingham to deliver sexual health services to the LGBT community in Birmingham and Solihull

The Leather Sellers Company Charitable Fund

The fund is a grant towards the cost of a support workers salary

The National Lottery Community Fund Trans inclusion project

This project includes a wellbeing support worker, counselling and a strategic development worker whose role is to deliver training and policy support the project aims to ensure services meet the needs of and are inclusive of trans people

Children In Need

The grant covers the salary of a youth worker and two sessional workers for the Emerge youth group

Ageing Better Social Care Tender

This project is to design and deliver training to local authority commissioners care homes and social care providers

The Heritage Lottery Nightingale 50 Project

A heritage project that aims to archive the history of the Nightingale club in Birmingham over the last 50 years and produce a film about this history

LGBT Consortium

This fund was for an intersectional creative project with the Lesbian and bisexual women's worker and the South Asian MSM worker.

Covid recovery – Comic relief

This was a grant for 6 months to support with recovery during the pandemic it included funding for core running costs and funding to increase the counselling service.

Covid recovery national lottery community trust

This was a grant for 6 months to support with recovery during the pandemic it included funding for core running costs.

Covid recovery – Migrant exchange

This was a grant to support people seeking asylum during the pandemic it included funding for welfare packages of food, data and netbooks and translation costs.

LGBT Consortium – emergencies trust

This was a grant for 6 months to support with recovery during the pandemic it included funding for additional counselling hours.

Weslyan foundation

This was a donation towards the counselling service at Birmingham LGBT to support people experiencing poor mental health

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

18. Designated funds

	2021 £	2020 £
Balance at 31 March 2021 & 2020	40,000	40,000

19. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2021 are represented by:			
Tangible assets	410	7,029	7,439
Current assets/(liabilities)	280,355	230,761	511,116
	<u>280,765</u>	<u>237,790</u>	<u>518,555</u>

Analysis of net assets between funds prior year

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2020 are represented by:			
Tangible assets	617	8,623	9,240
Current assets/(liabilities)	252,435	190,495	442,930
	<u>253,052</u>	<u>199,118</u>	<u>452,170</u>

20. Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost represents contributions payable by the charity to the fund and amounted to £21,603 (2020: £18,886).

21. Related party transactions

There were no related party transactions during the year, or the prior year.

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

22. Cash generated from operations

	2021 £	2020 £
Surplus / (Loss) for the year	66,384	96,881
Adjustments for:		
Investment income recognised in statement of financial activities	(3,549)	(26,619)
Depreciation of tangible fixed assets	4,984	5,768
Movements in working capital:		
(Increase) / Decrease in debtors	7,467	(338)
(Decrease) / Increase in creditors	(7,508)	(35,004)
Increase / (decrease) in deferred income	-	-
Cash generated from operations	<u>67,778</u>	<u>40,688</u>

23. Post balance sheet events

During the financial year, there has been a global pandemic from the outbreak of COVID-19. Since the Balance Sheet date, the global pandemic from the outbreak of COVID-19 has continued to develop and is causing widespread disruption to normal patterns of business activity across the world, including the United Kingdom. The trustees have and are continuing to take this into account in their reviews of the budget and forecast for 2021/22.