

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

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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

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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.

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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.

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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

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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

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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.



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

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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		107,826	-	730,774	838,600	865,201
Expenditure on:						
Charitable activities	8	80,116	-	692,100	772,216	768,320
NET INCOME / (EXPENDITURE)		27,710	-	38,674	66,384	96,881
TRANSFER BETWEEN FUNDS		-	-	-	-	-
NET MOVEMENT IN FUNDS		27,710	-	38,674	66,384	96,881
Fund balances at 1 April 2020		213,055	40,000	199,115	452,170	355,289
Fund balances at 31 March 2021		240,765	40,000	237,789	518,554	452,170

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.

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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.

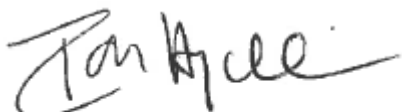
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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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			469,004		400,857

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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.

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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.

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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

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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

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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>

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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

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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
	15,533	715,071	38,561	769,164	763,682
Governance costs (see note 9)	-	-	3,052	3,052	4,638
	15,533	715,071	41,613	772,216	768,320

9. Governance costs

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

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

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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
	519,410	468,443

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	288,305	21,336	16,101	325,742
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	288,305	18,730	11,268	318,303
Carrying amount				
At 31 March 2021	-	2,606	4,833	7,439
At 31 March 2020	743	4,279	4,218	9,240

14. Financial instruments

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

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
	50,426	57,894

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
	<hr/>	<hr/>
	8,313	15,821
	<hr/>	<hr/>

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	67,778	40,688

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.