

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

CONTENTS

	Page
Trustees' report	4
Independent examiner's report	8
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 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 restablising 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

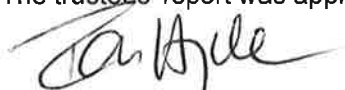
Responsibilities of the Trustees

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		<u>109,619</u>	<u>-</u>	<u>776,467</u>	<u>886,086</u>	<u>838,600</u>
Expenditure on:						
Charitable activities	8	<u>33,374</u>	<u>-</u>	<u>794,172</u>	<u>827,546</u>	<u>772,216</u>
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		<u>240,765</u>	<u>40,000</u>	<u>237,789</u>	<u>518,554</u>	<u>452,170</u>
Fund balances at 31 March 2022		<u>266,879</u>	<u>90,000</u>	<u>220,215</u>	<u>577,094</u>	<u>518,554</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 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			5,465	(77,399)
Net increase / (decrease) in cash and cash equivalents			56,691	(9,621)
Cash and cash equivalents at beginning of year			268,954	278,575
Cash and cash equivalents at end of year			325,645	268,954

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
Total income	107,826	-	730,774	838,600
Expenditure on:				
Charitable activities	80,116	-	692,100	772,216
Net incoming resources before transfers	27,710	-	38,674	66,384
Gross transfers between funds	-	-	-	-
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
Fund balances at 31 March 2021	240,765	40,000	237,789	518,554

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	25	22

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

Charitable staff	23	22
------------------	----	----

	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
	517,991	519,410

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
At 31 March 2022	288,305	23,048	17,343	328,696
Depreciation				
At 1 April 2021	288,305	18,730	11,268	318,303
Depreciation charged in the year	-	2,880	1,468	4,348
At 31 March 2022	288,305	21,610	12,736	322,651
Carrying amount				
At 31 March 2022	-	1,438	4,607	6,045
At 31 March 2021	-	2,606	4,833	7,439

14. Financial instruments

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

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
	73,150	50,426

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	-	6,932	-	-	6,932
smallest gay bars	-	-	-	-	-
Older Persons Project - Eveson Trust	-	5,000	-	-	5,000
Birmingham City Council - Mental Health	-	20,000	10,107	-	9,893
First Aid	-	-	-	-	-
	237,789	776,467	794,172	(131)	220,215

* 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
	356,879	220,215	577,094

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.