

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

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

# BIRMINGHAM LGBT

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# **BIRMINGHAM LGBT**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2023**

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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**

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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 11<sup>th</sup> 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***

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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**

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### 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  
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**

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I report on the financial statements of Birmingham LGBT for the year ended 31<sup>st</sup> 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

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- 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<br>funds<br>general<br>£ | Unrestricted<br>funds<br>designated<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£    | Total<br>2022<br>£    |
|---|-------|---------------------------------------|--|--------------------------|-----------------------|-----------------------|
|   |       |                                       |  |                          |                       | Note 7                |
| <b>Income from:</b>                       |       |                                       |  |                          |                       |                       |
| 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                 |
| <b>Total income</b>                       |       | <u>135,514</u>                        | <u>-</u>                                 | <u>833,006</u>           | <u>968,520</u>        | <u>886,086</u>        |
| <b>Expenditure on:</b>                    |       |                                       |  |                          |                       |                       |
| Charitable activities                     | 8     | <u>90,345</u>                         | <u>-</u>                                 | <u>802,911</u>           | <u>893,256</u>        | <u>827,546</u>        |
| <b>NET INCOME /<br/>(EXPENDITURE)</b>     |       | 45,169                                | -  | 30,095                   | 75,264                | 58,540                |
| <b>TRANSFER BETWEEN FUNDS</b>             |       | 131                                   | -  | (131)                    | -                     | -                     |
| <b>NET MOVEMENT IN FUNDS</b>              |       | 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>        |
| <b>Fund balances at 31 March<br/>2023</b> |       | <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 | £               | £              | £               | £              |
| <b>Fixed assets</b>                                   |       |                 |                |                 |                |
| Tangible assets                                       | 13    |                 | 6,643          |                 | 6,045          |
| <b>Current assets</b>                                 |       |                 |                |                 |                |
| 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>  |                |
| <b>Creditors: amounts falling due within one year</b> | 17    | <u>(22,643)</u> |                | <u>(28,646)</u> |                |
| Net current assets                                    |       |                 | 645,715        |                 | 571,049        |
| <b>Total assets less current liabilities</b>          |       |                 | <u>652,358</u> |                 | <u>577,094</u> |
| <b>Income funds</b>                                   |       |                 |                |                 |                |
| 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<br>£ | £       | 2022<br>£ |
|---|-------|---------|-----------|---------|-----------|
| <b>Cash flows from operating activities</b>         |       |         |           |         |           |
| Cash generated from operations                      | 22    |         | 13,396    |         | 51,226    |
| <b>Investing activities</b>                         |       |         |           |         |           |
| Purchase of tangible fixed assets                   |       | (4,459) |           | (2,954) |           |
| Investment income                                   |       | 31,257  |           | 9,269   |           |
| Increase in current asset investments               |       | -       |           | (850)   |           |
| <b>Net cash generated from investing activities</b> |       |         | 26,798    |         | 5,465     |
| <b>Net increase in cash and cash equivalents</b>    |       |         | 40,194    |         | 56,691    |
| Cash and cash equivalents at beginning of year      |       |         | 325,645   |         | 268,954   |
| <b>Cash and cash equivalents at end of year</b>     |       |         | 365,839   |         | 325,645   |

# BIRMINGHAM LGBT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 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

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#### 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

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#### 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<br>£ | 2022<br>£ |
|---------------------|-----------|-----------|
| 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<br>Sexual<br>Health | Arts Council<br>England | Ageing<br>With Pride | Trans Inclusion<br>project | Other<br>income | Total<br>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       |
| <b>For the year ended 31 March 2022</b> |                              |                         |                      |                            |                 |               |
| 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<br>funds<br>general<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|---|---------------------------------------|--------------------------|--------------------|--------------------|
| Training income                         | 11,676                                | -                        | 11,676             | 10,524             |
|   | <u>11,676</u>                         | <u>-</u>                 | <u>11,676</u>      | <u>10,524</u>      |
| <b>For the year ended 31 March 2022</b> | <u>10,524</u>                         | <u>-</u>                 |                    | <u>10,524</u>      |

#### 5. Investments

|                     | 2023<br>£     | 2022<br>£    |
|---------------------|---------------|--------------|
| 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<br>£      | 2022<br>£      |
|---|----------------|----------------|
| <b>Restricted:</b>                                |                |                |
| 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          | -              |
| <b>Unrestricted:</b>                              | -              | -              |
| 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<br>funds<br>general<br>£ | Unrestricted<br>funds<br>designated<br>£ | Restricted<br>funds<br>£ | Total<br>2022<br>£ |
|---|---------------------------------------|--|--------------------------|--------------------|
| <b>Income from:</b>                                       |                                       |  |                          |                    |
| 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             |
| <b>Total income</b>                                       | <b>109,619</b>                        | <b>-</b>                                 | <b>774,467</b>           | <b>886,086</b>     |
| <b>Expenditure on:</b>                                    |                                       |  |                          |                    |
| Charitable activities                                     | 33,374                                | -  | 794,172                  | 827,546            |
| <b>Net incoming resources<br/>before transfers</b>        | <b>76,245</b>                         | <b>-</b>                                 | <b>(17,705)</b>          | <b>58,540</b>      |
| Gross transfers between funds                             | (50,131)                              | 50,000                                   | 131                      | -                  |
| <b>Net income for the year/ Net<br/>movement in funds</b> | <b>26,114</b>                         | <b>50,000</b>                            | <b>(17,574)</b>          | <b>58,540</b>      |
| Fund balances at 1 April 2021                             | 240,765                               | 40,000                                   | 237,789                  | 518,554            |
| <b>Fund balances at 31 March<br/>2022</b>                 | <b>266,879</b>                        | <b>90,000</b>                            | <b>220,215</b>           | <b>577,094</b>     |

# BIRMINGHAM LGBT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 8. Charitable activities

|                               | Generating<br>Funds<br>£ | Charitable<br>Activities<br>£ | Support<br>Costs<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-------------------------------|--------------------------|-------------------------------|-----------------------|--------------------|--------------------|
| 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<br>2023<br>£ | Total<br>2022<br>£ |
|--------------------|--------------------|--------------------|
| 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<br>Number | 2022<br>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<br>£ | 2022<br>£ |
|-------------------------|-----------|-----------|
| <b>Employment costs</b> |           |           |
| Wages and salaries      | 558,265   | 458,503   |
| Social security costs   | 51,070    | 38,657    |
| Other pension costs     | 18,331    | 20,831    |
|                         | 627,666   | 517,991   |

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<br>improvement<br>£ | Fixtures,<br>fittings &<br>equipment<br>£ | Computers<br>£ | Total<br>£ |
|----------------------------------|-------------------------------|---|----------------|------------|
| <b>Cost</b>                      |                               |   |                |            |
| At 1 April 2022                  | 288,305                       | 23,048                                    | 17,343         | 328,696    |
| Additions                        | -                             | 2,816                                     | 1,643          | 4,459      |
| At 31 March 2023                 | 288,305                       | 25,864                                    | 18,986         | 333,155    |
| <b>Depreciation</b>              |                               |   |                |            |
| 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                 | 288,305                       | 22,680                                    | 15,527         | 326,512    |
| <b>Carrying amount</b>           |                               |   |                |            |
| At 31 March 2023                 | -                             | 3,184                                     | 3,459          | 6,643      |
| At 31 March 2022                 | -                             | 1,438                                     | 4,607          | 6,045      |

### 14. Financial instruments

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

### 15. Debtors

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

# BIRMINGHAM LGBT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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**16. Current asset investments**

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

**17. Creditors: amounts falling due within one year**

|                 | <b>2023</b><br>£ | 2022<br>£     |
|-----------------|------------------|---------------|
| 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<br>1 April<br>2022<br>£ | Incoming<br>resources<br>£ | Resources<br>Expended<br>£ | Transfers<br>£ | Balance at<br>31 March<br>2023<br>£ |
|--|------------------------------------|----------------------------|----------------------------|----------------|-------------------------------------|
| 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                    | 6,932                              | 15,397                     | (17,732)                   | -              | 4,597                               |
| smallest gay bars                                    |                                    |                            |                            |                |                                     |
| 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

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#### **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<br>£ | 2022<br>£ |
|---------------------------------|-----------|-----------|
| 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<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>£     |
|---|----------------------------|--------------------------|----------------|
| 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<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>£     |
|---|----------------------------|--------------------------|----------------|
| 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<br>£     | 2022<br>£     |
|---|---------------|---------------|
| 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                          | -             | -             |
| <b>Cash generated from operations</b>                             | <u>13,396</u> | <u>51,226</u> |