

Charity Registration No. 1141568 (England and Wales)

Company Registration No. 07203554 (England and Wales)

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

BIRMINGHAM LGBT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ms J Bellingham (resigned 9 January 2024)
Mr G Moore
Mr S Hale
Mr Ian Hyde
Dr S Ball (Chair) (appointed 11 April 2024)
Mrs R Tappia
Ms S Morden (resigned 8 August 2024)
Ms V Artpradid (resigned 9 January 2024)
Mr J Williams (resigned 9 January 2024)
Mr J Tipping
Mr K McDaid
Mr M Lovell
Mr D Parker Coffin (appointed 9 January 2024)
Mrs H Rejani (appointed 6 June 2024)

Secretary Mr G Moore

Charity number 1141568

Company number 07203554

Registered office Birmingham LGBT Centre
38/40 Holloway Circus
Birmingham
B1 1EQ

Independent examiner David Hoose
Forvis Mazars LLP
First Floor
Two Chamberlain Square
Birmingham
B3 3AX

Bankers Unity Trust Bank PLC
Nine Brindley Place
Birmingham
B1 2HB

Solicitors Higgs and Sons
3 Waterfront Business Park
Brierley Hill
DY5 1LX

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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

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

Objectives and activities

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

Mission

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

The objectives are:

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

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

Achievements and performance

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

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

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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

Financial review

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

Funding

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

Expenditure

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

Reserves Policy

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

Risk Management

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

Future Strategy

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

Going Concern

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

Structure, Governance and Management

Governance

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

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

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

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

New trustees are then inducted and given appropriate training.

Staff Remuneration

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

Trustees' Indemnity Insurance

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

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Responsibilities of the Trustees

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

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

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

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



Dr Steve Ball (Chair)
Trustee

Dated : 16-12-2024

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INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BIRMINGHAM LGBT

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

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

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

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INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BIRMINGHAM LGBT

- the financial statements have not been prepared in accordance with the methods and principals of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



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

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

18/12/2024

BIRMINGHAM LGBT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

AS AT 31 MARCH 2024

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

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

All income and expenditure derive from continuing activities.

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

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BALANCE SHEET

AS AT 31 MARCH 2024

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

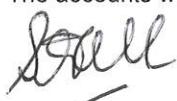
For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

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

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



Dr Steve Ball (Chair)
Trustee

Company Registration No. 07203554

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STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

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

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

The accounts have been prepared under the historical cost convention.

1.2 Going concern

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

1.3 Charitable funds

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

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

1.4 Income

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

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

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

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Expenditure

Expenditure is recognised on an accruals basis.

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

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

1.5 Tangible fixed assets

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

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

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

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

1.6 Impairment of fixed assets

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

1.7 Cash and cash equivalents

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

1.8 Financial instruments

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

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

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

Basic financial assets

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

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.9 Employee benefits

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

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

1.10 Retirement benefits

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

1.11 Leases

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

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

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

1.13 Depreciation and residual values

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

2. Donations and legacies

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3 Charitable activities

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

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4. Other income

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

5. Investments

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

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6. Other income from charitable activities

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

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

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

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8. Charitable activities

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

9. Governance costs

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

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

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10. Trustees

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

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

11. Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Charitable staff	33	32

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

Charitable staff	23	20
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	2024 £	2023 £
Employment costs		
Wages and salaries	643,968	558,265
Social security costs	52,443	51,070
Other pension costs	19,112	18,331
	715,523	627,666

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

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

12. Trustees' and key management personnel remuneration and expenses

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

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

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

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13. Tangible fixed assets

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

14. Financial instruments

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

15. Debtors

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

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16. Current asset investments

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

17. Creditors: amounts falling due within one year

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

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18. Restricted funds

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

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

* Negative income for return of unspent grant

The National Lottery Community Fund Trans Inclusion Project (Continuation)

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

Gowling WLG Fund

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

Henry Smith Fund

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

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

NPO Arts Council

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

Umbrella Sexual Health Fund

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

The National Lottery Community Fund Trans inclusion project

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

Children In Need

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

Covid recovery – Migrant exchange

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

Circle Fund

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

West Midlands IDVA Project

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

Birmingham Pride – Emerge

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

Birmingham Pride – Volunteering group

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

BCC – Prevention & Promotion fund

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

Commonwealth – Birmingham Smallest Gay Bars

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

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

Birmingham City Council – Mental Health First Aid

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

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

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

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

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

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

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

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

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

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

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

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

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

19. Designated funds

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

20. Analysis of net assets between funds

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

Analysis of net assets between funds prior year

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

21. Pension Commitments

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

22. Related party transactions

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

BIRMINGHAM LGBT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

23. Cash generated from operations

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