

BIRMINGHAM GAY SYMPHONY ORCHESTRA

England & Wales · Charity number 1144646

Details

Other names BGSO

Status Registered

Legal form CIO

Registered 2011-11-14

Register [View on the Charity Commission register](#)

Contact

Address Suite 2A
Blackthorn House
St Pauls Square
Birmingham
B3 1RL

Phone --

Email trustees@bgso.org.uk

Website www.bgso.org.uk

Activities

Objects: 1. THE ADVANCEMENT OF THE ART OF MUSIC BY PROVIDING OPPORTUNITIES FOR PEOPLE OF ALL SEXUALITIES TO EXPLORE, PERFORM AND EXPERIENCE MUSIC TOGETHER, PARTICULARLY BUT WITHOUT LIMITATION THROUGH MUSICAL REHEARSALS AND CONCERTS;2. THE PROMOTION OF DIVERSITY AND EQUALITY BY DEMONSTRATING THROUGH ITS MUSICAL ACTIVITIES THAT LGBT PERSONS PARTICIPATE EQUALLY IN THE WIDER COMMUNITY AND PUBLIC LIFE;3. TO FURTHER SUCH CHARITABLE PURPOSES AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION SHALL SEE FIT, IN PARTICULAR BUT WITHOUT LIMITATION THROUGH THE MAKING OF GRANTS AND DONATIONS.FOR THE PURPOSES OF THIS ARTICLE, LGBT MEANS IDENTIFYING WITH ANY SEXUALITY OTHER THAN HETEROSEXUAL.

Activities: The Charity operates an LGBT orchestra which rehearses and performs at venues in Birmingham.

Classification

- **How:** Other Charitable Activities
- **What:** Arts/culture/heritage/science, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£7,148	£7,296	-	-
2024-08-31	£6,520	£4,600	-	-
2023-08-31	£6,965	£6,661	-	-
2022-08-31	£6,512	£7,935	-	-
2021-08-31	£3,511	£684	-	-

Trustees

Name	Role	Appointed
GREG HAYES		2011-07-21
Mollie Janet Smith		2013-11-10
Victoria Mary Evans		2013-11-10

BIRMINGHAM GAY SYMPHONY ORCHESTRA

England & Wales - Charity number 1144646

Accounts

Charity 1144646

BIRMINGHAM GAY SYMPHONY ORCHESTRA

**Trustees' Annual Report and Accounts
for the year ended 31 August 2025**

Administrative details

Charity Name

Birmingham Gay Symphony Orchestra

Working Name

BGSO

Charity Number

1144646, registered in England and Wales

Trustees

Victoria Evans
Greg Hayes
Mollie Smith

Bankers

Co-operative Bank plc, Delf Way, Skelmersdale. WN8 6GH

Charity Contact and Address

Victoria Evans, Suite 2a, Blackthorn House, St Pauls Square, Birmingham, B3
1RL

Trustees' Annual Report

The Trustees of the Charity present their Annual Report and Accounts for the 12 month period ended 31 August 2025.

Objectives and Activities

The objectives of Birmingham Gay Symphony Orchestra ('BGSO') are the advancement of the art of music by providing opportunities for people of all sexualities to explore, perform and experience music through musical rehearsals and performances, and to promote diversity and equality through these musical activities.

In the period under review, the charity's sole activity was the operation of the LGBT orchestra also known as 'Birmingham Gay Symphony Orchestra'. This normally involves rehearsals on a bi-weekly basis, and typically three concerts each year at venues in Birmingham.

BGSO works together with other LGBT groups to promote the interests of the LGBT community.

The trustees have complied with their duty under Section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission on public benefit. In particular, they believe that the public benefit from the charity's work includes:

- development of the musical skills and confidence of its players through rehearsals and performances
- increased access to the arts for members of the public, particularly, but not exclusively, within the LGBT community and their families and friends, through performances
- promoting a positive image of the LGBT community by providing the orchestra as a source of pride, and providing accessible performances to the public
- supporting LGBT charities through fundraising at its concerts.

Achievements and Performance

Our 2024/25 season has allowed our new Musical Director Neavan Lobban to settle in and further develop the orchestra.

Our December 2024 concert was our "Deck the Halls" Christmas concert, including selections from Swan Lake and other festive favourites.

Our March concert "Into the Light" pushed the orchestra's development as an ensemble, as we performed with a soloist, William Hammond, to perform Mozart's Clarinet Concerto and then the epic 5th Symphony by Tchaikovsky

Our summer concert in July 2025 "Carnival of the Animals" allowed us to showcase music with an animal theme, both real and imaginary, as we played excerpts from Saint-Saens' Carnival of the Animals, as well as more modern pieces including music from the Lion King and How to Train Your Dragon.

Trustees' Annual Report (continued)

Future Plans

In 2025-26 we will again bring 3 diverse concerts to Birmingham.

Financial Review

The Charity made a small loss in the year. Overall, funds decreased to £16,234 (2024: £16,382). Of these funds, £700 were restricted (2024: £700). Unrestricted funds are £15,534 (2024: £15,682).

Reserves Policy

The Trustees have determined that reserves may be held that are sufficient to meet annual expenses, allowing for potential fluctuations and any projects planned. At the balance sheet date, our free reserves stood at £15,534 (2024: £15,682), representing approximately 34 months of planned expenditure. The Trustees believe that the reserves will help the Charity to adjust to changes in operating costs and to explore opportunities to develop the orchestra.

Going Concern

The Trustees consider that, due to the reserves held, the way in which most expenditure flexes in line with income, and that special projects are undertaken only when funding has been received, it is appropriate to prepare the financial statements on a going concern basis. In doing so, they have considered likely outcomes for at least 12 months from the signing of this report.

Structure, Governance and Management

The Charity is constituted as a Charitable Incorporated Organisation and its governing document is the Constitution dated 11 July 2022. The constitution follows the association model.

The Board includes a minimum of 3 trustees, who are elected at the Annual General Meeting by the members. One third of their number must retire by rotation at each AGM and may stand for re-election. No trustees are appointed by external bodies.

The day-to-day management of the orchestra is delegated to the Executive Committee, which includes all Trustees, a Chair, Treasurer and Secretary, plus other posts as are considered necessary from time to time. The three key posts listed above are elected at the AGM by the members; other posts are elected at open meetings of the Executive Committee.

The Executive Committee is overseen by the Board of Trustees, which reserves powers to set strategic objectives and budgets, govern the finances of the Charity, set policies and decide on membership of the Charity.

Trustees' Annual Report (continued)

BGSO is a member of the 'Making Music' federation, which provides resources, advice and networking opportunities within the voluntary music sector.

In accordance with the Constitution, the Trustees do not receive remuneration for their office, and no commercial or financial transactions have been made with the Trustees in the period under review.

The Trustees during the year under review, and up to the date the accounts were approved, are listed on page 1.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the Charity and of incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable standards have been followed, 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 assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations and the provisions of the Charity's governing document. 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.

Declaration

The Trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Trustees' Annual Report (continued)

Victoria Evans
Chair of Trustees

[Date]

Statement of Financial Activities for the year ended 31 August 2025

Statement of Financial Activities					
for the year ended					
31 August 2025					
	Note	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
INCOME					
Voluntary income	2	3,735	-	3,735	3,610
Charitable activities	3	3,413	-	3,413	2,910
TOTAL INCOME		7,148	-	7,148	6,520
EXPENDITURE					
Charitable activities	4	7,296	-	7,296	4,600
TOTAL EXPENDITURE		7,296	-	7,296	4,600
NET INCOME BEING					
NET MOVEMENT IN FUNDS		(148)	-	(148)	1,920
FUNDS BROUGHT FORWARD		15,682	700	16,382	14,462
FUNDS CARRIED FORWARD		15,534	700	16,234	16,382

Balance Sheet at 31 August 2025

Balance Sheet					
at 31 August 2025					
	Note	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
CURRENT ASSETS					
Debtors	5	90	-	90	53
Cash at Bank		15,444	700	16,144	16,329
		<u>15,534</u>	<u>700</u>	<u>16,234</u>	<u>16,382</u>
CREDITORS: Amounts falling due within 1 year					
		-	-	-	-
NET CURRENT ASSETS		<u>15,534</u>	<u>700</u>	<u>16,234</u>	<u>16,382</u>
NET ASSETS		<u>15,534</u>	<u>700</u>	<u>16,234</u>	<u>16,382</u>
FUNDS					
Unrestricted	7	15,534	-	15,534	15,682
Restricted	7	-	700	700	700
TOTAL FUNDS		<u>15,534</u>	<u>700</u>	<u>16,234</u>	<u>16,382</u>

These accounts were approved by the Board of Trustees on [date], and authorised for signing on their behalf.

Victoria Evans
Chair of Trustees

Notes to the Accounts

Note 1 **ACCOUNTING POLICIES**

Notes to the Accounts (continued)

1.1 Basis of preparation of accounts

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011. In doing so, the Trustees believe that the accounts do not materially depart from Charities SORP 2005, which has been withdrawn.

The Charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds and expected income and expenditure for the following 12 month period.

1.3 Incoming resources

- Recognition of incoming resources
These are included in the Statement of Financial Activities (SOFA) when:
the Charity becomes entitled to the resources,
- it is more likely than not that the Charity will receive the resources, and
- the monetary value can be measured with sufficient reliability.

1.4 Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

1.5 Grants and donations

Grants and donations are only included in the SOFA when the Charity has unconditional entitlement to the resources.

1.6 Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Notes to the Accounts (continued)

- 1.7 Contractual income and performance related grants
This is only included in the SOFA once the related goods or services have been delivered.
- 1.8 Volunteer help
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
- 1.9 Changes in accounting policies
The accounts present a true and fair view, and no changes have been made to the accounting policies adopted in Note 1.
- 1.10 Changes to accounting estimates
No changes to accounting estimates have occurred in the reporting period.
- 1.11 Material prior year errors
No material prior year errors have been identified in the reporting period.
- 1.12 Expenditure and liability recognition
Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out funds.
- 1.13 Charitable activities
These costs relate to the provision of musical rehearsals and concerts.
- 1.14 Offsetting
There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Notes to the Accounts (continued)

1.15 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity.

Subsequently, they are measured at the cash or other consideration expected to be received.

Note 2 INCOME FROM DONATIONS

2	Voluntary income				
		Unrestricted	Restricted	2025	2024
		funds	funds	Total	Total
	Subscriptions	3,106	-	3,106	3,610
	Donations	336	-	336	-
	Raised for other charities	293	-	293	-
		3,735	-	3,735	3,610

Note 3 INCOME FROM CHARITABLE ACTIVITIES

3	Charitable Activity Income				
		Unrestricted	Restricted	2025	2024
		funds	funds	Total	Total
	Concerts	3,413	-	3,413	2,910
		3,413	-	3,413	2,910

Note 4 EXPENDITURE ON CHARITABLE ACTIVITIES

4	Charitable Activity Expenditures				
		Unrestricted	Restricted	2025	2024
		funds	funds	Total	Total
	Rehearsals & performances	6,183	-	6,183	4,138
	Publicity	160	-	160	161
	Scores & equipment	366	-	366	81
	Donations to other charities	293	-	293	-
	Insurance and administration	294	-	294	220
		7,296	-	7,296	4,600

Notes to the Accounts (continued)

Note 5 **STAFF COSTS**

There were no employees during the year (2024: nil).

Note 6 **SUPPORT COSTS**

There have been no support costs or governance costs in the year (2024: £nil).

Note 7 **DEBTORS - amounts falling due within one year**

5 Debtors					
	Unrestricted	Restricted	2025	2024	
	funds	funds	Total	Total	
Prepayments and accrued income	90	-	90	53	
	<u>90</u>	<u>-</u>	<u>90</u>	<u>53</u>	

Note 8 **CREDITORS - amounts falling due within one year**

9 Creditors: amounts falling due within one year					
	Unrestricted	Restricted	2025	2024	
	funds	funds	Total	Total	
Accruals	-	-	-	-	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

Notes to the Accounts (continued)Note 9 **FUNDS**

7 Funds	2024 brought forward	Income	Expenditure	Transfers	2025 carried forward
Unrestricted	15,682	7,148	(7,296)	-	15,534
Restricted					
Musical Scores	700	-	-	-	700
	<u>16,382</u>	<u>7,148</u>	<u>(7,296)</u>	<u>-</u>	<u>16,234</u>

The music scores fund is for purchasing sheet music for the orchestra. This grant was received from Birmingham Pride Community Fund.

Note 10 **RELATED PARTY TRANSACTIONS**

The Trustees received no remuneration (2024: £nil) and were paid no expenses (2024: £nil). There were no other transactions with the Trustees or any other related party transactions (2024: £nil).

Paid In/(Out)

CO-OPERATIVE BANK

16,143.40

3,106.00

Date

Ref

Description

Reconciled?

Total

Subscriptions

Income +

Date	Ref	Description	Total	Subscriptions
		b/f	16,328.90	
9/2/2024		Kate Bouckley subs	6.00	6.00
9/2/2024		Carissa Sharp sub	10.00	10.00
9/2/2024		Philip Mills subs	12.00	12.00
9/2/2024		James Timperley subs	12.50	12.50
9/2/2024		Sarah Turner subs	12.50	12.50
9/2/2024		Richard Billingham subs	12.50	12.50
9/2/2024		Jeannette O'Connell subs	12.50	12.50
9/2/2024		Cameron Hammond subs	12.50	12.50
9/2/2024		Kat Galbraith subs	12.50	12.50
9/2/2024		Lee Ireland subs	12.50	12.50
9/2/2024		Caroline Wedler subs	12.50	12.50
9/2/2024		Vikki Evan subs	20.00	20.00
9/3/2024		Ian Woodward subs	12.50	12.50
9/4/2024		Rosie Harding subs	12.50	12.50
9/5/2024		Liz Street subs	12.50	12.50
9/9/2024		Asuncion Avila subs	5.00	5.00
9/10/2024		Olivia Quilter subs	12.50	12.50
9/16/2024		Greg Hayes subs	20.00	20.00
9/17/2024		Rachel Livingstone subs	12.50	12.50
9/18/2024		Steve Ellis subs	10.00	10.00
9/19/2024		Laura Parker subs	12.50	12.50
9/27/2024		Joe Ellis subs	12.50	12.50
9/30/2024		Sarah Turner subs	12.50	12.50
10/1/2024		Kate Bouckley subs	6.00	6.00
10/1/2024		Carissa Sharp sub	10.00	10.00
10/1/2024		Philip Mills subs	12.00	12.00
10/1/2024		Richard Billingham subs	12.50	12.50
10/1/2024		Jeannette O'Connell subs	12.50	12.50
10/1/2024		Cameron Hammond subs	12.50	12.50
10/1/2024		Kat Galbraith subs	12.50	12.50
10/1/2024		James Timperley subs	12.50	12.50
10/1/2024		Lee Ireland subs	12.50	12.50
10/1/2024		Vikki Evan subs	20.00	20.00
10/3/2024		Ian Woodward subs	12.50	12.50
10/4/2024		Rosie Harding subs	12.50	12.50
10/7/2024		Liz Street subs	12.50	12.50
10/8/2024		Liz Street Sundries	(120.45)	
10/9/2024		Asuncion Avila subs	5.00	5.00
10/10/2024		Olivia Quilter subs	12.50	12.50
10/15/2024		Neavan Lobban MD Fees	(1,270.00)	
10/15/2024		Greg Hayes subs	20.00	20.00
10/16/2024		Steve Ellis subs	10.00	10.00
10/21/2024		Laura Parker subs	12.50	12.50
10/28/2024		Joe Ellis subs	12.50	12.50
10/31/2024		Sarah Turner subs	12.50	12.50
11/1/2024		Kate Bouckley subs	6.00	6.00
11/1/2024		Carissa Sharp sub	10.00	10.00
11/1/2024		Philip Mills subs	12.00	12.00
11/1/2024		Richard Billingham subs	12.50	12.50
11/1/2024		Jeannette O'Connell subs	12.50	12.50
11/1/2024		James Timperley subs	12.50	12.50
11/1/2024		Cameron Hammond subs	12.50	12.50
11/1/2024		Kat Galbraith subs	12.50	12.50

11/1/2024	Lee Ireland subs	12.50	12.50
11/1/2024	Vikki Evan subs	20.00	20.00
11/4/2024	Rosie Harding subs	12.50	12.50
11/5/2024	Ian Woodward subs	12.50	12.50
11/11/2024	Liz Streer subs	12.50	12.50
11/11/2024	Asuncion Avila subs	5.00	5.00
11/11/2024	Olivia Quilter subs	12.50	12.50
11/13/2024	Steve Ellis subs	10.00	10.00
11/15/2024	Greg Hayes subs	20.00	20.00
11/19/2024	Laura Parker subs	12.50	12.50
11/27/2024	Joe Ellis subs	12.50	12.50
12/2/2024	Kate Bouckley subs	6.00	6.00
12/2/2024	Carissa Sharp sub	10.00	10.00
12/2/2024	Philip Mills subs	12.00	12.00
12/2/2024	James Timperley subs	12.50	12.50
12/2/2024	Sarah Turner subs	12.50	12.50
12/2/2024	Richard Billingham subs	12.50	12.50
12/2/2024	Jeanette O'Connell subs	12.50	12.50
12/2/2024	Cameron Hammond subs	12.50	12.50
12/2/2024	Kat Galbraith subs	12.50	12.50
12/2/2024	Lee Ireland subs	12.50	12.50
12/2/2024	Vikki Evan subs	20.00	20.00
12/3/2024	Ian Woodward subs	12.50	12.50
12/4/2024	Rosie Harding subs	12.50	12.50
12/5/2024	Liz Street subs	12.50	12.50
12/9/2024	Asuncion Avila subs	5.00	5.00
12/9/2024	Kat Galbraith Winter Concert	56.00	
12/9/2024	Kat Galbraith Winter Raffle	76.00	
12/9/2024	Sumup Payments Acc MD2 PID854919	87.51	
12/10/2024	Olivia Quilter subs	12.50	12.50
12/10/2024	Rainbow Lottery	25.00	
12/10/2024	Ticketsource	1,347.29	
12/11/2024	Steve Ellis subs	10.00	10.00
12/13/2024	Kerensa Guest Domain Name	(7.67)	
12/16/2024	Kai Cooper Percussion Xmas 24	(220.00)	
12/16/2024	Greg Hayes subs	20.00	20.00
12/19/2024	Laura Parker subs	12.50	12.50
12/23/2024	Kat Galbraith Meta Ads	(45.95)	
12/23/2024	Evan Barnes Percussion Xmas 24	(150.00)	
12/23/2024	Iris van den Bos Timp Hire Xmas 24	(160.00)	
12/23/2024	Jordan Ashman Percussion Xmas 24	(220.00)	
12/27/2024	Joe Ellis subs	12.50	12.50
12/31/2024	Sarah Turner subs	12.50	12.50
1/2/2025	Kate Bouckley subs	6.00	6.00
1/2/2025	Carissa Sharp sub	10.00	10.00
1/2/2025	Philip Mills subs	12.00	12.00
1/2/2025	James Timperley subs	12.50	12.50
1/2/2025	Richard Billingham subs	12.50	12.50
1/2/2025	Jeanette O'Connell subs	12.50	12.50
1/2/2025	Cameron Hammond subs	12.50	12.50
1/2/2025	Caroline Wedler subs	12.50	12.50
1/2/2025	Kat Galbraith subs	12.50	12.50
1/2/2025	Lee Ireland subs	12.50	12.50
1/2/2025	Vikki Evan subs	20.00	20.00
1/3/2025	Ian Woodward subs	12.50	12.50
1/6/2025	Rosie Harding subs	12.50	12.50
1/6/2025	Liz Street subs	12.50	12.50
1/7/2025	Rainbow Lottery	28.50	
1/8/2025	Steve Ellis subs	10.00	10.00
1/9/2025	Asuncion Avila subs	5.00	5.00
1/15/2025	Neavan Lobban MD Fees	(675.00)	
1/15/2025	Greg Hayes subs	20.00	20.00

1/16/2025	Ashley Tong subs	12.50	12.50
1/20/2025	Laura Parker subs	12.50	12.50
1/27/2025	Joe Ellis subs	12.50	12.50
1/29/2025	Rachel Groves subs	12.50	12.50
1/31/2025	Sarah Turner subs	12.50	12.50
2/3/2025	Kate Bouckley subs	6.00	6.00
2/3/2025	Carissa Sharp sub	10.00	10.00
2/3/2025	Philip Mills subs	12.00	12.00
2/3/2025	Caroline Wedler subs	12.50	12.50
2/3/2025	James Timperley subs	12.50	12.50
2/3/2025	Richard Billingham subs	12.50	12.50
2/3/2025	Jeanette O'Connell subs	12.50	12.50
2/3/2025	Cameron Hammond subs	12.50	12.50
2/3/2025	Kat Galbraith subs	12.50	12.50
2/3/2025	Ian Woodward subs	12.50	12.50
2/3/2025	Lee Ireland subs	12.50	12.50
2/3/2025	Vikki Evan subs	20.00	20.00
2/4/2025	Rosie Harding subs	12.50	12.50
2/4/2025	Rainbow Lottery	24.00	
2/5/2025	Making Music	(270.00)	
2/5/2025	Steve Ellis subs	10.00	10.00
2/5/2025	Liz Street subs	12.50	12.50
2/10/2025	Kat Galbraith DOXDIRECT	(17.52)	
2/10/2025	Asuncion Avila subs	5.00	5.00
2/17/2025	Ashley Tong subs	12.50	12.50
2/17/2025	Greg Hayes subs	20.00	20.00
2/19/2025	Laura Parker subs	12.50	12.50
2/27/2025	Joe Ellis subs	12.50	12.50
2/28/2025	Sarah Turner subs	12.50	12.50
3/3/2025	Kate Bouckley subs	6.00	6.00
3/3/2025	Carissa Sharp sub	10.00	10.00
3/3/2025	Philip Mills subs	12.00	12.00
3/3/2025	James Timperley subs	12.50	12.50
3/3/2025	Richard Billingham subs	12.50	12.50
3/3/2025	Jeanette O'Connell subs	12.50	12.50
3/3/2025	Ian Woodward subs	12.50	12.50
3/3/2025	Cameron Hammond subs	12.50	12.50
3/3/2025	Kat Galbraith subs	12.50	12.50
3/3/2025	Rachel Groves subs	12.50	12.50
3/3/2025	Lee Ireland subs	12.50	12.50
3/3/2025	Caroline Wedler subs	12.50	12.50
3/3/2025	Vikki Evan subs	20.00	20.00
3/4/2025	Rosie Harding subs	12.50	12.50
3/4/2025	Rainbow Lottery	18.00	
3/5/2025	Steve Ellis subs	10.00	10.00
3/5/2025	Liz Street subs	12.50	12.50
3/10/2025	Asuncion Avila subs	5.00	5.00
3/17/2025	Ashley Tong subs	12.50	12.50
3/17/2025	Greg Hayes subs	20.00	20.00
3/27/2025	St. Pauls Sring 25 Deposit	(116.87)	
3/27/2025	Joe Ellis subs	12.50	12.50
3/31/2025	Rachel Groves subs	12.50	12.50
3/31/2025	Sarah Turner subs	12.50	12.50
3/31/2025	Kat Galbraith Spring 25 Door	66.00	
3/31/2025	Sumup Payments Acc MD2 PID1055122	191.73	
4/1/2025	Kate Bouckley subs	6.00	6.00
4/1/2025	Carissa Sharp sub	10.00	10.00
4/1/2025	Philip Mills subs	12.00	12.00
4/1/2025	Richard Billingham subs	12.50	12.50
4/1/2025	Jeanette O'Connell subs	12.50	12.50
4/1/2025	Cameron Hammond subs	12.50	12.50
4/1/2025	James Timperley subs	12.50	12.50

4/1/2025	Kat Galbraith subs	12.50	12.50
4/1/2025	Lee Ireland subs	12.50	12.50
4/1/2025	Caroline Wedler subs	12.50	12.50
4/1/2025	Vikki Evan subs	20.00	20.00
02/04/2025	Kat Galbraith Meta Ads	(49.99)	
4/2/2025	Liz Street Music Library	(245.32)	
4/2/2025	Kai Cooper Perc. Spring 25	(300.00)	
4/2/2025	William Hammond Soloist Spring 25	(325.00)	
4/2/2025	St. Pauls Spring 25 Balance	(350.63)	
4/2/2025	Steve Ellis subs	10.00	10.00
4/2/2025	Ticketsource	766.11	
4/3/2025	Ian Woodward subs	12.50	12.50
4-Apr	Rosie Harding subs	12.50	12.50
4/7/2025	Liz Street subs	12.50	12.50
4/8/2025	Rainbow Lottery	36.50	
4/9/2025	Asuncion Avila subs	5.00	5.00
4/15/2025	Greg Hayes subs	20.00	20.00
4/23/2025	Kat Galbraith Muzodo	(53.89)	
4/23/2025	Neavan Lobban MD Fees	(600.00)	
4/28/2025	Joe Ellis subs	12.50	12.50
4/29/2025	Rachel Groves subs	12.50	12.50
4/30/2025	Steve Ellis subs	10.00	10.00
4/30/2025	Sarah Turner subs	12.50	12.50
5/1/2025	Kate Bouckley subs	6.00	6.00
5/1/2025	Carissa Sharp sub	10.00	10.00
5/1/2025	Philip Mills subs	12.00	12.00
5/1/2025	Richard Billingham subs	12.50	12.50
5/1/2025	Jeanette O'Connell subs	12.50	12.50
5/1/2025	Caroline Wedler subs	12.50	12.50
5/1/2025	Cameron Hammond subs	12.50	12.50
5/1/2025	Kat Galbraith subs	12.50	12.50
5/1/2025	James Timperley subs	12.50	12.50
5/1/2025	Lee Ireland subs	12.50	12.50
5/1/2025	Vikki Evan subs	20.00	20.00
5/1/2025	Vanessa & Michele Williams subs	25.00	25.00
5/6/2025	Rosie Harding subs	12.50	12.50
5/6/2025	Ian Woodward subs	12.50	12.50
5/6/2025	Liz Street subs	12.50	12.50
5/7/2025	Rainbow Lottery	27.00	
5/9/2025	Asuncion Avila subs	5.00	5.00
5/15/2025	Greg Hayes subs	20.00	20.00
5/27/2025	Joe Ellis subs	12.50	12.50
5/28/2025	Steve Ellis subs	10.00	10.00
5/29/2025	Rachel Groves subs	12.50	12.50
6/2/2025	Bouckley SK Kate subs	6.00	6.00
6/2/2025	C Sharp Carissasubs	10.00	10.00
6/2/2025	Mills Mr PD Philip Mills	12.00	12.00
6/2/2025	James Timperley subs	12.50	12.50
6/2/2025	R Billingham Richard Billingham	12.50	12.50
6/2/2025	Turner S L Subs Sarah Turner	12.50	12.50
6/2/2025	O Connell Jeanette Oconnell	12.50	12.50
6/2/2025	Hammond CJ Cameron Membership	12.50	12.50
6/2/2025	Wedler C CarolineCello	12.50	12.50
6/2/2025	Ireland LR Lee Ireland Subs	12.50	12.50
6/2/2025	Galbraith KV BGSO Subs - KG	12.50	12.50
6/2/2025	Evans V M 6122	20.00	20.00
6/2/2025	Williams V Vanessa&Michelle	25.00	25.00
6/3/2025	Ian Michael Woodward Ian Woodward	12.50	12.50
6/3/2025	Clients Deposit TheRainbowLottery	31.50	
6/4/2025	R Harding R Harding Trumpet	12.50	12.50
6/5/2025	Street EA Liz Street	12.50	12.50
6/12/2025	CAF2506095973CF 2506095973CF	5.00	5.00

0.00	(3,145.00)	0.00	3,413.29	0.00	0.00	0.00	(3,037.72)
Rehearsal Venue Cost	Conductor Expenses	Ticket Selling Costs	Ticket Sales	Programme Sales	Programme Advert Income	Programme Costs	Venue Hire/ Perf Costs

Cost -	Cost -	Cost -	Income +	Income +	Income +	Cost -	Cost -
--------	--------	--------	----------	----------	----------	--------	--------

(1,270.00)

56.00

87.51

1,347.29

(220.00)

(150.00)

(160.00)

(220.00)

(675.00)

(116.87)

66.00
191.73

(300.00)
(325.00)
(350.63)

766.11

(600.00)

(313.96)

(350.63)

151.40

652.25

95.00

(600.00)

(530.63)

(160.24)	335.50	0.00	(163.00)	(107.00)	(61.56)	293.20	(293.20)
Publicity	Donations	Gift Aid	Making Music	Insurance	Admin, Bank Charges, Group Spaces	BGSO 3 rd Party Fundraising	BGSO Donations made

Cost -	Income +	Income +	Cost -	Cost -	Cost -	Income +	Cost -
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76.00

25.00

(7.67)

(45.95)

28.50

24.00

(163.00) (107.00)

(17.52)

18.00

(49.99)

36.50

(53.89)

27.00

31.50

41.50

(293.20)

293.20

(46.78)

27.50

(245.32)	0.00	(120.45)	0.00	0.00	0.00	0.00	0.00
Musical Scores hired	Musical Scores purchased	Equipment for Orchestra	Interest Received	Restricted: Musical Scores (Income)	Restricted: Musical Scores (Expenditure)		
Cost -	Cost -	Cost -	Income +	Income +	Cost -	Income +	Cost -

(120.45)

(245.32)

0.00

0.00

0.00

Transfer:
Paypal

Income +

Cost -

Paid In/(Out)

PAYPAL

0.00

0.00

0.00

Date

Ref

Description

Total

Admin costs

Event
Income

Y

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

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0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

Bank Reconciliation (Co-op)

Cashbook

16,143.40

Uncleared receipts

0.00

Uncleared payments

Bank Statement 7/2/2017

16,143.40

Reconciling items
Unmatched items

Date	Reference	Debtor	Description	Invoiced
		TOTAL		0.00

Date	Our ref	Their ref	Creditor	Description
------	---------	-----------	----------	-------------

TOTAL

Invoiced	Paid	Outstanding
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0.00	0.00	0.00
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		0.00
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		0.00
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		0.00
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		0.00
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	0.00	0.00
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		0.00
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		0.00
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Accruals & Prepayments

.....		Group Memberships	Insurance	Total	
PREPAYMENTS					
2/5/2025	Making Music	163.00	107.00	270.00	
	from	Jan	Jan		
	to	Dec	Dec		
	total months	12	12		
	prepay	4	4		
	Prepayment	54.33	35.67	90.00	
	Total prepayments/accrued income			90.00	
ACCRUALS					
	Total accrued costs			0.00	0.00
		0.00			

Accruals & Prepayments

0

Dr/(Cr)	BS b/f	CB1	CB2	Reverse PY	Debtors	Creditors	Prepayments	Accruals	Closing TB
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bank – Current a/c	16,328.90	(185.50)	0.00						16,143.40
Bank – Deposit a/c	0.00								0.00
Debtors	0.00				0.00				0.00
Creditors	0.00					0.00			0.00
Prepayments	52.66			(52.66)			90.00		90.00
Accruals								0.00	0.00
Transfer		0.00	0.00						0.00
Subscriptions		(3,106.00)							(3,106.00)
Rehearsal Space Hire		0.00							0.00
Conductor expenses		3,145.00							3,145.00
Ticket Selling Costs		0.00					0.00		0.00
Ticket Sales		(3,413.29)						0.00	(3,413.29)
Programme Sales		0.00							0.00
Programme Adverts		0.00							0.00
Programme Costs		0.00							0.00
Venue Hire & Performance Costs		3,037.72					0.00	0.00	3,037.72
Publicity		160.24						0.00	160.24
Donations		(335.50)							(335.50)
Gift Aid		0.00							0.00
Group Memberships		163.00		36.33			(54.33)	0.00	145.00
Insurance		107.00		16.33			(35.67)	0.00	87.66
Admin costs		61.56	0.00						61.56
BGSO 3 rd Party Fundraising		(293.20)							(293.20)
BGSO Donations Made		293.20							293.20
Musical Scores hired		245.32							245.32
Musical Scores purchased		0.00							0.00
Equipment for Orchestra		120.45							120.45
Interest Received		0.00							0.00
Restricted: Musical Scores	(700.00)	0.00	0.00			0.00			(700.00)
Unrestricted Reserves b/f	(15,681.56)		0.00						(15,681.56)

2 Voluntary income

	Unrestricted funds	Restricted funds	2025 Total	2024 <i>Total</i>
Subscriptions	3,106	-	3,106	3,610
Donations	336	-	336	-
Raised for other charities	293	-	293	-
	<u>3,735</u>	<u>-</u>	<u>3,735</u>	<u>3,610</u>

3 Charitable Activity Income

	Unrestricted funds	Restricted funds	2025 Total	2024 <i>Total</i>
Concerts	3,413	-	3,413	<u>2,910</u>
	<u>3,413</u>	<u>-</u>	<u>3,413</u>	<u>2,910</u>

4 Charitable Activity Expenditures

	Unrestricted funds	Restricted funds	2025 Total	2024 <i>Total</i>
Rehearsals & performances	6,183	-	6,183	4,138
Publicity	160	-	160	161
Scores & equipment	366	-	366	81
Donations to other charities	293	-	293	-
Insurance and administratiior	294	-	294	220
	<u>7,296</u>	<u>-</u>	<u>7,296</u>	<u>4,600</u>

5 Fundraising expenditure

	Unrestricted funds	Restricted funds	2025 Total	2024 <i>Total</i>
Provision against CIC investment	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Statement of Financial Activities
for the year ended
31 August 2025

	Note	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
INCOME					
Voluntary income	2	3,735	-	3,735	3,610
Charitable activities	3	3,413	-	3,413	2,910
TOTAL INCOME		<u>7,148</u>	<u>-</u>	<u>7,148</u>	<u>6,520</u>
EXPENDITURE					
Charitable activities	4	7,296	-	7,296	4,600
TOTAL EXPENDITURE		<u>7,296</u>	<u>-</u>	<u>7,296</u>	<u>4,600</u>
NET INCOME BEING					
NET MOVEMENT IN FUNDS		(148)	-	(148)	1,920
FUNDS BROUGHT FORWARD		15,682	700	16,382	14,462
FUNDS CARRIED FORWARD		<u>15,534</u>	<u>700</u>	<u>16,234</u>	<u>16,382</u>

5 Debtors

	Unrestricted funds	Restricted funds	2025 Total	2024 <i>Total</i>
Prepayments and accrued income	90	-	90	53
	<u>90</u>	<u>-</u>	<u>90</u>	<u>53</u>

9 Creditors: amounts falling due within one year

	Unrestricted funds	Restricted funds	2025 Total	2024 <i>Total</i>
Accruals	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

7 Funds

	2024 brought forward	Income	Expenditure	Transfers	2025 carried forward
Unrestricted	15,682	7,148	(7,296)	-	15,534
Restricted					
Musical Scores	700	-	-	-	700
	<u>16,382</u>	<u>7,148</u>	<u>(7,296)</u>	<u>-</u>	<u>16,234</u>

Balance Sheet
at 31 August 2025

	Note	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
CURRENT ASSETS					
Debtors	5	90	-	90	53
Cash at Bank		15,444	700	16,144	16,329
		<u>15,534</u>	<u>700</u>	<u>16,234</u>	<u>16,382</u>
CREDITORS: Amounts falling due within 1 year					
		-	-	-	-
NET CURRENT ASSETS		<u>15,534</u>	<u>700</u>	<u>16,234</u>	<u>16,382</u>
NET ASSETS		<u>15,534</u>	<u>700</u>	<u>16,234</u>	<u>16,382</u>
FUNDS					
Unrestricted	7	15,534	-	15,534	15,682
Restricted	7	-	700	700	700
TOTAL FUNDS		<u>15,534</u>	<u>700</u>	<u>16,234</u>	<u>16,382</u>

BIRMINGHAM GAY SYMPHONY ORCHESTRA

England & Wales - Charity number 1144646

Accounts

BIRMINGHAM GAY SYMPHONY ORCHESTRA

**Trustees' Annual Report and Accounts
for the year ended 31 August 2024**

Administrative details

Charity Name

Birmingham Gay Symphony Orchestra

Working Name

BGSO

Charity Number

1144646, registered in England and Wales

Trustees

Victoria Evans

Greg Hayes

Philip Mills

Mollie Smith

Bankers

Co-operative Bank plc, Delf Way, Skelmersdale. WN8 6GH

Charity Contact and Address

Philip Mills, Suite 2a, Blackthorn House, St Pauls Square, Birmingham, B3 1RL

Trustees' Annual Report

The Trustees of the Charity present their Annual Report and Accounts for the 12 month period ended 31 August 2024.

Objectives and Activities

The objectives of Birmingham Gay Symphony Orchestra ('BGSO') are the advancement of the art of music by providing opportunities for people of all sexualities to explore, perform and experience music through musical rehearsals and performances, and to promote diversity and equality through these musical activities.

In the period under review, the charity's sole activity was the operation of the LGBT orchestra also known as 'Birmingham Gay Symphony Orchestra'. This normally involves rehearsals on a bi-weekly basis, and typically three concerts each year at venues in Birmingham.

BGSO works together with other LGBT groups to promote the interests of the LGBT community.

The trustees have complied with their duty under Section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission on public benefit. In particular, they believe that the public benefit from the charity's work includes:

- development of the musical skills and confidence of its players through rehearsals and performances
- increased access to the arts for members of the public, particularly, but not exclusively, within the LGBT community and their families and friends, through performances
- promoting a positive image of the LGBT community by providing the orchestra as a source of pride, and providing accessible performances to the public
- supporting LGBT charities through fundraising at its concerts.

Achievements and Performance

During the early part of the rehearsal period in the run up to the Christmas concert BGSO were sad to say farewell to the Musical Director, John Brown. However, associate conductor, Neavan Lobban, was happy to take up the permanent baton to lead the orchestra into the 2023/2024 season.

Our first performance under his direction was our "Christmas Cracker" concert, including selections from Swan Lake and other festive favourites.

Our March concert "Performing with Pride" showcased the music of LGBT

Trustees' Annual Report (continued)

composers, featuring singer Oliver Barker performing Vaughan Williams' Five Mystical Songs and, specially composed for BGSO, Flourish of Rainbows by local composer Flaurie Maunders.

Our summer concert in July 2024 "All Aboard" had a nautical and travel theme, including Vltava (from Má Vlast) by Smetana, Hebrides Overture by Mendelssohn and Fantasia on British Sea Songs by Henry Wood.

Future Plans

In 2024-25 we will again bring 3 diverse concerts to Birmingham.

Financial Review

The Charity made a small surplus in the year. Overall, funds increase to £16,382 (2023: £14,462). Of these funds, £700 were restricted (2023: £700). Unrestricted funds are £15,682 (2023: £13,762).

Reserves Policy

The Trustees have determined that reserves may be held that are sufficient to meet annual expenses, allowing for potential fluctuations and any projects planned. At the balance sheet date, our free reserves stood at £15,682 (2023: £13,762), representing approximately 34 months of planned expenditure. The Trustees believe that the reserves will help the Charity to adjust to changes in operating costs and to explore opportunities to develop the orchestra.

Going Concern

The Trustees consider that, due to the reserves held, the way in which most expenditure flexes in line with income, and that special projects are undertaken only when funding has been received, it is appropriate to prepare the financial statements on a going concern basis. In doing so, they have considered likely outcomes for at least 12 months from the signing of this report.

Structure, Governance and Management

The Charity is constituted as a Charitable Incorporated Organisation and its governing document is the Constitution dated 11 July 2022. The constitution follows the association model.

The Board includes a minimum of 3 trustees, who are elected at the Annual General Meeting by the members. One third of their number must retire by rotation at each AGM and may stand for re-election. No trustees are appointed by external bodies.

Trustees' Annual Report (continued)

The day-to-day management of the orchestra is delegated to the Executive Committee, which includes all Trustees, a Chair, Treasurer and Secretary, plus other posts as are considered necessary from time to time. The three key posts listed above are elected at the AGM by the members; other posts are elected at open meetings of the Executive Committee.

The Executive Committee is overseen by the Board of Trustees, which reserves powers to set strategic objectives and budgets, govern the finances of the Charity, set policies and decide on membership of the Charity.

BGSO is a member of the 'Making Music' federation, which provides resources, advice and networking opportunities within the voluntary music sector.

In accordance with the Constitution, the Trustees do not receive remuneration for their office, and no commercial or financial transactions have been made with the Trustees in the period under review.

The Trustees during the year under review, and up to the date the accounts were approved, are listed on page 1.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the Charity and of incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable standards have been followed, 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 assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations and the provisions of the Charity's

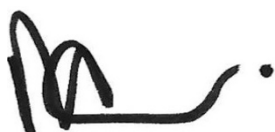
Trustees' Annual Report (continued)

governing document. 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.

Declaration

The Trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

A handwritten signature in black ink, appearing to be 'Philip Mills', with a small dot at the end of the signature.

Philip Mills
Chair of Trustees

28 June 2025

Statement of Financial Activities for the year ended 31 August 2024

	Note	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
INCOME					
Donations	2	3,610	-	3,610	2,640
Charitable activities	3	2,910	-	2,910	4,325
TOTAL INCOME		6,520	-	6,520	6,965
EXPENDITURE					
Charitable activities	4	4,600	-	4,600	6,661
TOTAL EXPENDITURE		4,600	-	4,600	6,661
NET INCOME BEING					
NET MOVEMENT IN FUNDS		1,920	-	1,920	304
FUNDS BROUGHT FORWARD					
		13,762	700	14,462	14,158
FUNDS CARRIED FORWARD		15,682	700	16,382	14,462

Balance Sheet at 31 August 2024

	Note	Unrestricted Funds	Restricted Funds	2024 Total	2023 Total
CURRENT ASSETS					
Debtors	7	53	-	53	48
Cash at Bank		15,629	700	16,329	15,314
		15,682	700	16,382	15,362
CREDITORS: Amounts falling					
due within 1 year	8	-	-	-	900
NET CURRENT ASSETS		15,682	700	16,382	14,462
NET ASSETS		15,682	700	16,382	14,462
FUNDS					
Unrestricted		15,682	-	15,682	13,762
Restricted		-	700	700	700
TOTAL FUNDS	9	15,682	700	16,382	14,462

These accounts were approved by the Board of Trustees on 28 June 2025, and authorised for signing on their behalf.



Philip Mills
Chair of Trustees

Notes to the Accounts

Note 1 **ACCOUNTING POLICIES**

1.1 Basis of preparation of accounts

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011. In doing so, the Trustees believe that the accounts do not materially depart from Charities SORP 2005, which has been withdrawn.

The Charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds and expected income and expenditure for the following 12 month period.

1.3 Incoming resources

- Recognition of incoming resources
These are included in the Statement of Financial Activities (SOFA) when:
the Charity becomes entitled to the resources,
- it is more likely than not that the Charity will receive the resources, and
- the monetary value can be measured with sufficient reliability.

1.4 Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

1.5 Grants and donations

Grants and donations are only included in the SOFA when the Charity

Notes to the Accounts (continued)

has unconditional entitlement to the resources.

1.6 Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

1.7 Contractual income and performance related grants

This is only included in the SOFA once the related goods or services have been delivered.

1.8 Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

1.9 Changes in accounting policies

The accounts present a true and fair view, and no changes have been made to the accounting policies adopted in Note 1.

1.10 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.11 Material prior year errors

No material prior year errors have been identified in the reporting period.

1.12 Expenditure and liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out funds.

1.13 Charitable activities

These costs relate to the provision of musical rehearsals and concerts.

1.14 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Notes to the Accounts (continued)

1.15 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Note 2 **INCOME FROM DONATIONS**

	Unrestricted	Restricted	2024	2023
	funds	funds	Total	Total
Subscriptions	3,610	-	3,610	2,640
	<u>3,610</u>	<u>-</u>	<u>3,610</u>	<u>2,640</u>

Note 3 **INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted	Restricted	2024	2023
	funds	funds	Total	Total
Concerts	2,910	-	2,910	4,325
	<u>2,910</u>	<u>-</u>	<u>2,910</u>	<u>4,325</u>

Note 4 **EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted	Restricted	2024	2023
	funds	funds	Total	Total
Rehearsals & performances	4,138	-	4,138	5,310
Publicity	161	-	161	526
Scores & equipment	81	-	81	392
Insurance and administration	220	-	220	433
	<u>4,600</u>	<u>-</u>	<u>4,600</u>	<u>6,661</u>

Note 5 **STAFF COSTS**

There were no employees during the year (2023: nil).

Notes to the Accounts (continued)Note 6 **SUPPORT COSTS**

There have been no support costs or governance costs in the year (2023: £nil).

Note 7 **DEBTORS - amounts falling due within one year**

	Unrestricted	Restricted	2024	2023
	funds	funds	Total	Total
Prepayments	53	-	53	48
	53	-	53	48

Note 8 **CREDITORS - amounts falling due within one year**

	Unrestricted	Restricted	2024	2023
	funds	funds	Total	Total
Accruals	-	-	-	900
	-	-	-	900

Notes to the Accounts (continued)Note 9 **FUNDS**

		2023				2024
		brought forward	Income	Expenditure	Transfers	carried forward
	Unrestricted	13,762	6,520	(4,600)	-	15,682
	Restricted					
	Musical scores	700	-	-	-	700
		<u>14,462</u>	<u>6,520</u>	<u>(4,600)</u>	<u>-</u>	<u>16,382</u>

		2022				2023
		brought forward	Income	Expenditure	Transfers	carried forward
	Unrestricted	12,907	6,965	(6,110)	-	13,762
	Restricted					
	Pride Arts Consortium	551	-	(551)	-	-
	Musical Scores	700	-	-	-	700
		<u>1,251</u>	<u>-</u>	<u>(551)</u>	<u>-</u>	<u>700</u>
		<u>14,158</u>	<u>6,965</u>	<u>(6,661)</u>	<u>-</u>	<u>14,462</u>

The Pride arts consortium fund was for developing partnerships amongst LGBT arts groups. The music scores fund is for purchasing sheet music for the orchestra. Both were received from Birmingham Pride Community Fund.

Note 10 **RELATED PARTY TRANSACTIONS**

The Trustees received no remuneration (2023: £nil) and were paid no expenses (2023: £nil). There were no other transactions with the Trustees or any other related party transactions (2023: £nil).

BIRMINGHAM GAY SYMPHONY ORCHESTRA

England & Wales - Charity number 1144646

Accounts

BIRMINGHAM GAY SYMPHONY ORCHESTRA

**Trustees' Annual Report and Accounts
for the year ended 31 August 2023**

Administrative details

Charity Name

Birmingham Gay Symphony Orchestra

Working Name

BGSO

Charity Number

1144646, registered in England and Wales

Trustees

Victoria Evans

Greg Hayes

Philip Mills

Mollie Smith

Bankers

Co-operative Bank plc, Delf Way, Skelmersdale. WN8 6GH

Charity Contact and Address

Philip Mills, Suite 2a, Blackthorn House, St Pauls Square, Birmingham, B3 1RL

Trustees' Annual Report

The Trustees of the Charity present their Annual Report and Accounts for the 12 month period ended 31 August 2023.

Objectives and Activities

The objectives of Birmingham Gay Symphony Orchestra ('BGSO') are the advancement of the art of music by providing opportunities for people of all sexualities to explore, perform and experience music through musical rehearsals and performances, and to promote diversity and equality through these musical activities.

In the period under review, the charity's sole activity was the operation of the LGBT orchestra also known as 'Birmingham Gay Symphony Orchestra'. This normally involves rehearsals on a bi-weekly basis, and typically three concerts each year at venues in Birmingham.

BGSO works together with other LGBT groups to promote the interests of the LGBT community.

The trustees have complied with their duty under Section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission on public benefit. In particular, they believe that the public benefit from the charity's work includes:

- development of the musical skills and confidence of its players through rehearsals and performances
- increased access to the arts for members of the public, particularly, but not exclusively, within the LGBT community and their families and friends, through performances
- promoting a positive image of the LGBT community by providing the orchestra as a source of pride, and providing accessible performances to the public
- supporting LGBT charities through fundraising at its concerts.

Achievements and Performance

The Christmas concert in December 2022 was a joint concert with Rainbow Voices at the CBSO Centre in Birmingham. The concert, which was themed "Christmas at the Movies", sold out. It was also a good opportunity to collaborate with another LGBT musical group. This was our last concert with Jack Lovell-Huckle as our conductor, and we are extremely grateful for his years of service to BGSO, which brought us from our early days as an orchestra to a thriving orchestra that is unafraid of challenges.

Trustees' Annual Report (continued)

Over December and January, we ran a process to recruit a new conductor, and were delighted to appoint John Brown in January 2023.

Our March 2023 concert "European Classics" opened with the overture to Die Meistersinger von Nürnberg, and then treated our audience to Vaughan Williams' English Folk Song Suite, the final movement of Sibelius' 2nd Symphony, selections from Carmen, and finally the rousing Finlandia tone poem.

Our Summer concert in July, "Beyond the Horizon" brought an exciting range of music from Narnia, Middle Earth, Norwegian legend, a Night on a Bare Mountain, and others.

Future Plans

In 2023-24 we will again bring 3 diverse concerts to Birmingham.

Financial Review

The Charity made a small surplus in the year. Overall, funds increase to £14,462 (2022: £14,156). Of these funds, £700 were restricted (2022: £1,251). Unrestricted funds are £13,762 (2022: £12,907).

Reserves Policy

The Trustees have determined that reserves may be held that are sufficient to meet annual expenses, allowing for potential fluctuations and any projects planned. At the balance sheet date, our free reserves stood at £13,762 (2022: £12,907), representing approximately 25 months of planned expenditure. The Trustees believe that the reserves will help the Charity to adjust to changes in operating costs and to explore opportunities to develop the orchestra.

Going Concern

The Trustees consider that, due to the reserves held, and the way in which most expenditure flexes in line with income, and that special projects are undertaken only when funding has been received, it is appropriate to prepare the financial statements on a going concern basis. In doing so, they have considered likely outcomes for at least 12 months from the signing of this report.

Structure, Governance and Management

The Charity is constituted as a Charitable Incorporated Organisation and its governing document is the Constitution dated 11 July 2022. The constitution follows the association model.

Trustees' Annual Report (continued)

The Board includes a minimum of 3 trustees, who are elected at the Annual General Meeting by the members. One third of their number must retire by rotation at each AGM and may stand for re-election. No trustees are appointed by external bodies. The Charity is currently undergoing a skills audit and gap analysis in order to seek new trustees and strengthen the Board.

The day-to-day management of the orchestra is delegated to the Executive Committee, which includes all Trustees, a Chair, Treasurer and Secretary, plus other posts as are considered necessary from time to time. The three key posts listed above are elected at the AGM by the members; other posts are elected at open meetings of the Executive Committee.

The Executive Committee is overseen by the Board of Trustees, which reserves powers to set strategic objectives and budgets, govern the finances of the Charity, set policies and decide on membership of the Charity.

BGSO is a member of the 'Making Music' federation, which provides resources, advice and networking opportunities within the voluntary music sector.

In accordance with the Constitution, the Trustees do not receive remuneration for their office, and no commercial or financial transactions have been made with the Trustees in the period under review.

The Trustees during the year under review, and up to the date the accounts were approved, are listed on page 1.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the Charity and of incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is

Trustees' Annual Report (continued)

inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations and the provisions of the Charity's governing document. 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.

Declaration

The Trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

A handwritten signature in black ink, appearing to be 'Philip Mills', with a small dot at the end of the signature.

Philip Mills
Chair of Trustees

24 June 2024

Statement of Financial Activities for the year ended 31 August 2023

	Note	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
INCOME					
Donations	2	2,640	-	2,640	2,818
Charitable activities	3	4,325	-	4,325	3,694
TOTAL INCOME		6,965	-	6,965	6,512
EXPENDITURE					
Charitable activities	4	6,110	551	6,661	7,935
TOTAL EXPENDITURE		6,110	551	6,661	7,935
NET INCOME BEING					
NET MOVEMENT IN FUNDS		855	(551)	304	(1,423)
FUNDS BROUGHT FORWARD					
		12,907	1,251	14,158	15,581
FUNDS CARRIED FORWARD					
		13,762	700	14,462	14,158

Balance Sheet at 31 August 2023

	Note	Unrestricted Funds	Restricted Funds	2023 Total	2022 Total
CURRENT ASSETS					
Debtors	7	48	-	48	47
Cash at Bank		14,614	700	15,314	15,911
		14,662	700	15,362	15,958
CREDITORS: Amounts falling					
due within 1 year	8	900	-	900	1,800
NET CURRENT ASSETS		13,762	700	14,462	14,158
NET ASSETS		13,762	700	14,462	14,158
FUNDS					
Unrestricted		13,762	-	13,762	12,907
Restricted		-	700	700	1,251
TOTAL FUNDS	9	13,762	700	14,462	14,158

These accounts were approved by the Board of Trustees on 24 June 2024, and authorised for signing on their behalf.



Philip Mills
Chair of Trustees

Accounting policies

Note 1 **ACCOUNTING POLICIES**

1.1 Basis of preparation of accounts

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011. In doing so, the Trustees believe that the accounts do not materially depart from Charities SORP 2005, which has been withdrawn.

The Charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds and expected income and expenditure for the following 12 month period.

1.3 Incoming resources

(a) Recognition of incoming resources

These are included in the Statement of Financial Activities (SOFA) when:

- the Charity becomes entitled to the resources,
- it is more likely than not that the Charity will receive the resources, and
- the monetary value can be measured with sufficient reliability.

(b) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related

Accounting policies (continued)

expenditure are reported gross in the SOFA.

(c) Grants and donations

Grants and donations are only included in the SOFA when the Charity has unconditional entitlement to the resources.

(d) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

(e) Contractual income and performance related grants

This is only included in the SOFA once the related goods or services have been delivered.

(f) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

1.4 Changes in accounting policies

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in Note 1.

1.5 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.6 Material prior year errors

No material prior year errors have been identified in the reporting period.

1.7 Expenditure and liabilities

(a) Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out funds.

(b) Charitable activities

These costs relate to the provision of musical rehearsals and concerts.

Accounting policies (continued)

1.8 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

1.9 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Notes to the Accounts

Note 2 INCOME FROM DONATIONS

	Unrestricted	Restricted	2023	2022
	funds	funds	Total	Total
Subscriptions	2,640	-	2,640	2,565
Donations	-	-	-	93
Collections	-	-	-	160
	<u>2,640</u>	<u>-</u>	<u>2,640</u>	<u>2,818</u>

Note 3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2023	2022
	funds	funds	Total	Total
Concerts	4,325	-	4,325	3,694
	<u>4,325</u>	<u>-</u>	<u>4,325</u>	<u>3,694</u>

Note 4 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2023	2022
	funds	funds	Total	Total
Rehearsals & performances	4,759	551	5,310	6,879
Publicity	526	-	526	497
Scores & equipment	392	-	392	-
Donations to other charities	-	-	-	160
Insurance and administration	433	-	433	399
	<u>6,110</u>	<u>551</u>	<u>6,661</u>	<u>7,935</u>

Notes to the Accounts (continued)Note 5 **STAFF COSTS**

There were no employees during the year (2022: nil).

Note 6 **SUPPORT COSTS**

There have been no support costs or governance costs in the year (2022: £nil).

Note 7 **DEBTORS - amounts falling due within one year**

	Unrestricted	Restricted	2023	2022
	funds	funds	Total	Total
Prepayments and accrued income	48	-	48	47
	48	-	48	47

Note 8 **CREDITORS - amounts falling due within one year**

	Unrestricted	Restricted	2023	2022
	funds	funds	Total	Total
Accruals	900	-	900	1,800
	900	-	900	1,800

Notes to the Accounts (continued)Note 9 **FUNDS**

		2022				2023
		brought forward	Income	Expenditure	Transfers	carried forward
	Unrestricted	12,907	6,965	(6,110)	-	13,762
	Restricted					
	Pride Arts Consortium	551	-	(551)	-	-
	Musical Scores	700	-	-	-	700
		1,251	-	(551)	-	700
		14,158	6,965	(6,661)	-	14,462
		2021				2022
		brought forward	Income	Expenditure	Transfers	carried forward
	Unrestricted	14,330	6,352	(7,775)	-	12,907
	Restricted					
	Pride Arts Consortium	551	-	-	-	551
	Musical Scores	700	-	-	-	700
	Collections	-	160	(160)	-	-
		1,251	160	(160)	-	1,251
		15,581	6,512	(7,935)	-	14,158

The Pride arts consortium fund is for developing partnerships amongst LGBT arts groups. The music scores fund is for purchasing sheet music for the orchestra. Both were received from Birmingham Pride Community Fund.

Note 10 **RELATED PARTY TRANSACTIONS**

The Trustees received no remuneration (2022: £nil) and were paid no expenses (2022: £nil). There were no other transactions with the Trustees or any other related party transactions (2022: £nil).

BIRMINGHAM GAY SYMPHONY ORCHESTRA

England & Wales - Charity number 1144646

Accounts

BIRMINGHAM GAY SYMPHONY ORCHESTRA

**Trustees' Annual Report and Accounts
for the year ended 31 August 2022**

Administrative details

Charity Name

Birmingham Gay Symphony Orchestra

Working Name

BGSO

Charity Number

1144646, registered in England and Wales

Trustees

Victoria Evans

Greg Hayes

Philip Mills

Mollie Smith

Bankers

Co-operative Bank plc, Delf Way, Skelmersdale. WN8 6GH

Charity Contact and Address

Philip Mills, Suite 2a, Blackthorn House, St Pauls Square, Birmingham, B3 1RL

Trustees' Annual Report

The Trustees of the Charity present their Annual Report and Accounts for the 12 month period ended 31 August 2022.

Objectives and Activities

The objectives of Birmingham Gay Symphony Orchestra ('BGSO') are the advancement of the art of music by providing opportunities for people of all sexualities to explore, perform and experience music through musical rehearsals and performances, and to promote diversity and equality through these musical activities.

In the period under review, the charity's sole activity was the operation of the LGBT orchestra also known as 'Birmingham Gay Symphony Orchestra'. This normally involves rehearsals on a bi-weekly basis, and typically three concerts each year at venues in Birmingham.

BGSO works together with other LGBT groups to promote the interests of the LGBT community.

The trustees have complied with their duty under Section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission on public benefit. In particular, they believe that the public benefit from the charity's work includes:

- development of the musical skills and confidence of its players through rehearsals and performances
- increased access to the arts for members of the public, particularly, but not exclusively, within the LGBT community and their families and friends, through performances
- promoting a positive image of the LGBT community by providing the orchestra as a source of pride, and providing accessible performances to the public
- supporting LGBT charities through fundraising at its concerts.

Achievements and Performance

In September 2021, the orchestra started regular rehearsals for the first time since March 2020. This led up to our first concert in 2 years, a Christmas concert at St Paul's Church in Birmingham's Jewellery Quarter. As in the past, our Christmas concert was well attended, and generated a surplus.

Our March 2022 concert "Other Worlds" combined well known classics, Dvořák's New World Symphony and three movements from Holst's The Planets, with music from His Dark Materials.

Trustees' Annual Report (continued)

Our Summer concert in July, again combined new and old. "Heroes and Villains" presented music from films with Puccini's *Nessun Dorma* and Mozart's *Don Giovanni*.

Future Plans

In 2022-23 we will collaborate with Rainbow Voices on a Christmas concert, offer our traditionally more classical Spring concert, and a mixture of film and classical for our Summer concert.

Financial Review

The charity returned to normal activities in the year, resulting in increased income and expenditure relating to rehearsal and concert activity. Rehearsal costs increased as our previous venue was no longer available. Overall, funds reduced to £14,158 (2021: £15,581). Of these funds, £1,251 were restricted (2021: £1,251). Free reserves are £12,907 (2021: £14,330).

Reserves Policy

The Trustees have determined that reserves may be held that are sufficient to meet annual expenses, allowing for potential fluctuations and any projects planned. At the balance sheet date, unrestricted funds stood at £12,907 (2020: £14,330), representing approximately 20 months of planned expenditure. The Trustees believe that the reserves will help the Charity to adjust to changes in operating costs and to explore opportunities to develop the orchestra.

Going Concern

The Trustees consider that, due to the reserves held, and the way in which most expenditure flexes in line with income, and that special projects are undertaken only when funding has been received, it is appropriate to prepare the financial statements on a going concern basis. In doing so, they have considered likely outcomes for at least 12 months from the signing of this report.

Structure, Governance and Management

The Charity is constituted as a Charitable Incorporated Organisation and its governing document is the Constitution dated 11 July 2022. The constitution follows the association model.

The Board includes a minimum of 3 trustees, who are elected at the Annual General Meeting by the members. One third of their number must retire by rotation at each AGM and may stand for re-election. No trustees are appointed by external bodies. The Charity is currently undergoing a skills audit and gap analysis in order to seek

Trustees' Annual Report (continued)

new trustees and strengthen the Board.

The day-to-day management of the orchestra is delegated to the Executive Committee, which includes all Trustees, a Chair, Treasurer and Secretary, plus other posts as are considered necessary from time to time. The three key posts listed above are elected at the AGM by the members; other posts are elected at open meetings of the Executive Committee.

The Executive Committee is overseen by the Board of Trustees, which reserves powers to set strategic objectives and budgets, govern the finances of the Charity, set policies and decide on membership of the Charity.

BGSO is a member of the 'Making Music' federation, which provides resources, advice and networking opportunities within the voluntary music sector.

In accordance with the Constitution, the Trustees do not receive remuneration for their office, and no commercial or financial transactions have been made with the Trustees in the period under review.

The Trustees during the year under review, and up to the date the accounts were approved, are listed on page 1.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the Charity and of incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable standards have been followed, 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 assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable

Trustees' Annual Report (continued)

them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations and the provisions of the Charity's governing document. 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.

Declaration

The Trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:



Philip Mills
Chair of Trustees

28 May 2023

Statement of Financial Activities for the year ended 31 August 2022

	Note	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
INCOME					
Voluntary income	2	2,658	160	2,818	3,511
Charitable activities	3	3,694	-	3,694	-
TOTAL INCOME		6,352	160	6,512	3,511
EXPENDITURE					
Charitable activities	4	7,775	160	7,935	684
TOTAL EXPENDITURE		7,775	160	7,935	684
NET INCOME BEING					
NET MOVEMENT IN FUNDS		(1,423)	-	(1,423)	2,827
FUNDS BROUGHT FORWARD					
		14,330	1,251	15,581	12,754
FUNDS CARRIED FORWARD		12,907	1,251	14,158	15,581

Balance Sheet at 31 August 2022

	Note	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
CURRENT ASSETS					
Debtors	7	47	-	47	44
Cash at Bank		14,660	1,251	15,911	17,337
		14,707	1,251	15,958	17,381
CREDITORS: Amounts falling					
due within 1 year	8	1,800	-	1,800	1,800
NET CURRENT ASSETS		12,907	1,251	14,158	15,581
NET ASSETS		12,907	1,251	14,158	15,581
FUNDS					
Unrestricted		12,907	-	12,907	14,330
Restricted		-	1,251	1,251	1,251
TOTAL FUNDS	9	12,907	1,251	14,158	15,581

These accounts were approved by the Board of Trustees on 28 May 2023, and authorised for signing on their behalf.



Philip Mills
Chair of Trustees

Accounting policies

Note 1 **ACCOUNTING POLICIES**

1.1 Basis of preparation of accounts

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011. In doing so, the Trustees believe that the accounts do not materially depart from Charities SORP 2005, which has been withdrawn.

The Charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds and expected income and expenditure for the following 12 month period.

1.3 Incoming resources

(a) Recognition of incoming resources

These are included in the Statement of Financial Activities (SOFA) when:

- the Charity becomes entitled to the resources,
- it is more likely than not that the Charity will receive the resources, and
- the monetary value can be measured with sufficient reliability.

(b) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related

Accounting policies (continued)

expenditure are reported gross in the SOFA.

(c) Grants and donations

Grants and donations are only included in the SOFA when the Charity has unconditional entitlement to the resources.

(d) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

(e) Contractual income and performance related grants

This is only included in the SOFA once the related goods or services have been delivered.

(f) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

1.4 Changes in accounting policies

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in Note 1.

1.5 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.6 Material prior year errors

No material prior year errors have been identified in the reporting period.

1.7 Expenditure and liabilities

(a) Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out funds.

(b) Charitable activities

These costs relate to the provision of musical rehearsals and concerts.

Accounting policies (continued)

1.8 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

1.9 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Notes to the Accounts

Note 2 INCOME FROM DONATIONS

	Unrestricted	Restricted	2022	2021
	funds	funds	Total	Total
Subscriptions	2,565	-	2,565	2,750
Donations	93	-	93	761
Collections	-	160	160	-
	<u>2,658</u>	<u>160</u>	<u>2,818</u>	<u>3,511</u>

Note 3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2022	2021
	funds	funds	Total	Total
Concerts	3,694	-	3,694	-
	<u>3,694</u>	<u>-</u>	<u>3,694</u>	<u>-</u>

Note 4 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2022	2021
	funds	funds	Total	Total
Rehearsals & performances	6,879	-	6,879	434
Publicity	497	-	497	-
Scores & equipment	-	-	-	-
Donations to other charities	-	160	160	-
Insurance and administration	399	-	399	250
	<u>7,775</u>	<u>160</u>	<u>7,935</u>	<u>684</u>

Notes to the Accounts (continued)Note 5 **STAFF COSTS**

There were no employees during the year (2021: nil).

Note 6 **SUPPORT COSTS**

There have been no support costs or governance costs in the year (2021: £nil).

Note 7 **DEBTORS - amounts falling due within one year**

	Unrestricted	Restricted	2022	2021
	funds	funds	Total	Total
Prepayments	47	-	47	44
	47	-	47	44

Note 8 **CREDITORS - amounts falling due within one year**

	Unrestricted	Restricted	2022	2021
	funds	funds	Total	Total
Accruals	1,800	-	1,800	1,800
	1,800	-	1,800	1,800

Notes to the Accounts (continued)Note 9 **FUNDS**

		2021				2022
		brought forward	Income	Expenditure	Transfers	carried forward
	Unrestricted	14,330	6,352	(7,775)	-	12,907
	Restricted					
	Pride Arts Consortium	551	-	-	-	551
	Musical Scores	700	-	-	-	700
	Collections	-	160	(160)	-	-
		1,251	160	(160)	-	1,251
		15,581	6,512	(7,935)	-	14,158
		2020				2021
		brought forward	Income	Expenditure	Transfers	carried forward
	Unrestricted	11,769	2,811	(250)	-	14,330
	Restricted					
	Pride Arts Consortium	985	-	(434)	-	551
	Musical Scores	-	700	-	-	700
		985	700	(434)	-	1,251
		12,754	3,511	(684)	-	15,581

The Pride arts consortium fund is for developing partnerships amongst LGBT arts groups. The music scores fund is for purchasing sheet music for the orchestra. Both were received from Birmingham Pride Community Fund.

Note 10 **RELATED PARTY TRANSACTIONS**

The Trustees received no remuneration (2021: £nil) and were paid no expenses (2021: £nil). There were no other transactions with the Trustees or any other related party transactions (2021: £nil).

BIRMINGHAM GAY SYMPHONY ORCHESTRA

England & Wales - Charity number 1144646

Accounts

BIRMINGHAM GAY SYMPHONY ORCHESTRA

**Trustees' Annual Report and Accounts
for the year ended 31 August 2021**

Administrative details

Charity Name

Birmingham Gay Symphony Orchestra

Working Name

BGSO

Charity Number

1144646, registered in England and Wales

Trustees

Victoria Evans

Greg Hayes

Philip Mills

Mollie Smith

Bankers

Co-operative Bank plc, Delf Way, Skelmersdale. WN8 6GH

Charity Contact and Address

Philip Mills, Suite 2a, Blackthorn House, St Pauls Square, Birmingham, B3 1RL

Trustees' Annual Report

The Trustees of the Charity present their Annual Report and Accounts for the 12 month period ended 31 August 2021.

Objectives and Activities

The objectives of Birmingham Gay Symphony Orchestra ('BGSO') are the advancement of the art of music by providing opportunities for people of all sexualities to explore, perform and experience music through musical rehearsals and performances, and to promote diversity and equality through these musical activities.

In the period under review, the charity's sole activity was the operation of the LGBT orchestra also known as 'Birmingham Gay Symphony Orchestra'. This normally involves rehearsals on a bi-weekly basis, and typically three concerts each year at venues in Birmingham. For the majority of the year under review, the orchestra's activities were suspended due to COVID-19 restrictions..

BGSO works together with other LGBT groups to promote the interests of the LGBT community.

The trustees have complied with their duty under Section 17(5) of the Charities Act 2011 to have due regard to guidance published by the Charity Commission on public benefit. In particular, they believe that the public benefit from the charity's work includes:

- development of the musical skills and confidence of its players through rehearsals and performances
- increased access to the arts for members of the public, particularly, but not exclusively, within the LGBT community and their families and friends, through performances
- promoting a positive image of the LGBT community by providing the orchestra as a source of pride, and providing accessible performances to the public
- supporting LGBT charities through fundraising at its concerts.

Achievements and Performance

During the usual concert season, from September to July, it was not possible to meet for rehearsals and to put on concerts, due to COVID-19 restrictions. The Charity continued to support its musicians by holding online social activities.

In August 2021, the orchestra met for a Play Day at the Midlands Arts Centre in Birmingham. This was a joint project with Rainbow Voices, and served as a chance for both groups to meet and rehearse again for the first time since March 2020. It

Trustees' Annual Report (continued)

also helped to build links between the two groups and promote co-operation in LGBT cultural groups. The event was very successful and a useful re-launch post-pandemic. We are grateful to Birmingham Pride Trust for their funding which made this possible.

Future Plans

In 2021-22 we hope to return to the pattern of bi-weekly rehearsals and three performances per year. This will start with a Christmas concert in December, followed by a more classically focussed March concert and a summer concert with wider musical content.

Financial Review

Income from donations was in level with last year, with an 18% drop in donations offset by a grant from Birmingham Pride Trust. Many members continued to pay subscriptions throughout the period of lockdown, but others were not able to meet the cost in this difficult period. Similarly, expenditure on charitable activities fell as no rehearsals or concerts took place, except the Play Day in August. Overall, funds increased to £15,581 (2020: £12,754). Of these funds, £1,251 were restricted (2020: £985). Free reserves are £14,330 (2020: £11,769).

Reserves Policy

The trustees have determined that reserves may be held that are sufficient to meet annual expenses, allowing for potential fluctuations and any projects planned. At the balance sheet date, unrestricted funds stood at £14,330 (2020: £11,769), representing approximately 36 months of planned expenditure. The Trustees believe that the reserves will help the Charity to adjust to changes in operating costs and to explore opportunities to develop the orchestra.

Going Concern

The Trustees consider that, due to the reserves held, and the way in which most expenditure flexes in line with income, and that special projects are undertaken only when funding has been received, it is appropriate to prepare the financial statements on a going concern basis. In doing so, they have considered likely outcomes for at least 12 months from the signing of this report.

Structure, Governance and Management

The Charity is constituted as a Charitable Incorporated Organisation and its governing document is the Constitution dated 2 June 2019. The constitution follows

Trustees' Annual Report (continued)

the association model.

The Board includes a minimum of 3 trustees, who are elected at the Annual General Meeting by the members. One third of their number must retire by rotation at each AGM and may stand for re-election. No trustees are appointed by external bodies. The Charity is currently undergoing a skills audit and gap analysis in order to seek new trustees and strengthen the Board.

The day-to-day management of the orchestra is delegated to the Executive Committee, which includes all Trustees, a Chair, Treasurer and Secretary, plus other posts as are considered necessary from time to time. The three key posts listed above are elected at the AGM by the members; other posts are elected at open meetings of the Executive Committee.

The Executive Committee is overseen by the Board of Trustees, which reserves powers to set strategic objectives and budgets, govern the finances of the Charity, set policies and decide on membership of the Charity.

BGSO is a member of the 'Making Music' federation, which provides resources, advice and networking opportunities within the voluntary music sector.

In accordance with the Constitution, the Trustees do not receive remuneration for their office, and no commercial or financial transactions have been made with the Trustees in the period under review.

The Trustees during the year under review, and up to the date the accounts were approved, are listed on page 1.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the Charity and of incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable standards have been followed, subject to any

Trustees' Annual Report (continued)

- material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations and the provisions of the Charity's governing document. 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.

Declaration

The Trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:



Philip Mills
Chair of Trustees

29 April 2022

Statement of Financial Activities for the year ended 31 August 2021

	Note	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
INCOME					
Voluntary income	2	2,811	700	3,511	3,431
Charitable activities	3	-	-	-	2,222
TOTAL INCOME		2,811	700	3,511	5,653
EXPENDITURE					
Charitable activities	4	250	434	684	2,791
TOTAL EXPENDITURE		250	434	684	2,791
NET INCOME BEING					
NET MOVEMENT IN FUNDS		2,561	266	2,827	2,862
FUNDS BROUGHT FORWARD					
		11,769	985	12,754	9,892
FUNDS CARRIED FORWARD		14,330	1,251	15,581	12,754

Balance Sheet at 31 August 2021

	Note	Unrestricted Funds	Restricted Funds	2021 Total	2020 Total
CURRENT ASSETS					
Debtors	7	44	-	44	77
Cash at Bank		16,086	1,251	17,337	14,477
		16,130	1,251	17,381	14,554
CREDITORS: Amounts falling					
due within 1 year	8	1,800	-	1,800	1,800
NET CURRENT ASSETS		14,330	1,251	15,581	12,754
NET ASSETS		14,330	1,251	15,581	12,754
FUNDS					
Unrestricted		14,330	-	14,330	11,769
Restricted		-	1,251	1,251	985
TOTAL FUNDS	9	14,330	1,251	15,581	12,754

These accounts were approved by the Board of Trustees on 29 April 2022, and authorised for signing on their behalf.



Philip Mills
Chair of Trustees

Accounting policies

Note 1 **ACCOUNTING POLICIES**

1.1 Basis of preparation of accounts

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011. In doing so, the Trustees believe that the accounts do not materially depart from Charities SORP 2005, which has been withdrawn.

The Charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds and expected income and expenditure for the following 12 month period.

1.3 Incoming resources

(a) Recognition of incoming resources

These are included in the Statement of Financial Activities (SOFA) when:

- the Charity becomes entitled to the resources,
- it is more likely than not that the Charity will receive the resources, and
- the monetary value can be measured with sufficient reliability.

(b) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related

Accounting policies (continued)

expenditure are reported gross in the SOFA.

(c) Grants and donations

Grants and donations are only included in the SOFA when the Charity has unconditional entitlement to the resources.

(d) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

(e) Contractual income and performance related grants

This is only included in the SOFA once the related goods or services have been delivered.

(f) Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

1.4 Changes in accounting policies

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in Note 1.

1.5 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

1.6 Material prior year errors

No material prior year errors have been identified in the reporting period.

1.7 Expenditure and liabilities

(a) Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out funds.

(b) Charitable activities

These costs relate to the provision of musical rehearsals and concerts.

Accounting policies (continued)

1.8 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

1.9 Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Notes to the Accounts

Note 2 INCOME FROM DONATIONS

	Unrestricted	Restricted	2021	2020
	funds	funds	Total	Total
Subscriptions	2,750	-	2,750	3,355
Donations	61	700	761	76
	<u>2,811</u>	<u>700</u>	<u>3,511</u>	<u>3,431</u>

Note 3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2021	2020
	funds	funds	Total	Total
Concerts	-	-	-	2,222
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,222</u>

Note 4 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2021	2020
	funds	funds	Total	Total
Rehearsals & performances	-	434	434	1,938
Publicity	-	-	-	477
Insurance and administration	250	-	250	376
	<u>250</u>	<u>434</u>	<u>684</u>	<u>2,791</u>

Notes to the Accounts (continued)Note 5 **STAFF COSTS**

There were no employees during the year (2020: nil).

Note 6 **SUPPORT COSTS**

There have been no support costs or governance costs in the year (2020: £nil).

Note 7 **DEBTORS - amounts falling due within one year**

	Unrestricted	Restricted	2021	2020
	funds	funds	Total	Total
Prepayments	44	-	44	77
	44	-	44	77

Note 8 **CREDITORS - amounts falling due within one year**

	Unrestricted	Restricted	2021	2020
	funds	funds	Total	Total
Accruals	1,800	-	1,800	1,800
	1,800	-	1,800	1,800

Notes to the Accounts (continued)Note 9 **FUNDS**

	2020				2021
	brought forward	Income	Expenditure	Transfers	carried forward
Unrestricted	11,769	2,811	(250)	-	14,330
Restricted					
Pride arts consortium	985	-	(434)	-	551
Musical scores	-	700	-	-	700
	985	700	(434)	-	1,251
	12,754	3,511	(684)	-	15,581

	2019				2020
	brought forward	Income	Expenditure	Transfers	carried forward
Unrestricted	8,907	5,653	(2,791)	-	11,769
Restricted					
Pride arts consortium	985	-	-	-	985
	9,892	5,653	(2,791)	-	12,754

The Pride arts consortium fund is for developing partnerships amongst LGBT arts groups. The music scores fund is for purchasing sheet music for the orchestra. Both were received from Birmingham Pride Community Fund.

Note 10 **RELATED PARTY TRANSACTIONS**

The Trustees received no remuneration (2020: £nil) and were paid no expenses (2020: £nil). There were no other transactions with the Trustees or any other related party transactions (2020: £nil).