

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

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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	Restricted	2022	2021
		Funds	Funds	Total	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	Restricted	2022	2021
		Funds	Funds	Total	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).