

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', followed by a period.

Philip Mills
Chair of Trustees

24 June 2024

Statement of Financial Activities for the year ended 31 August 2023

	Note	Unrestricted	Restricted	2023	2022
		Funds	Funds	Total	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
	2,640	-	2,640	2,818

Note 3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	2023	2022
	funds	funds	Total	Total
Concerts	4,325	-	4,325	3,694
	4,325	-	4,325	3,694

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
	6,110	551	6,661	7,935

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).