

# BRIGHTON GAY MEN'S CHORUS

England & Wales · Charity number 1171020

## Details

---

**Status** Registered

**Legal form** CIO

**Registered** 2017-01-06

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

## Contact

---

**Address** Community Base  
113 Queens Road  
Brighton  
East Sussex  
BN1 3XG

**Phone** 07970951266

**Email** [secretary@brightongmc.org](mailto:secretary@brightongmc.org)

**Website** [www.brightongmc.org](http://www.brightongmc.org)

## Activities

---

**Objects:** (1) TO PROMOTE PUBLIC EDUCATION BY THE STUDY, PRACTICE AND PUBLIC PERFORMANCE OF CHORAL MUSIC; AND TO ASSIST OTHER CHARITABLE CAUSES. (2) FOR THE PUBLIC BENEFIT TO ADVANCE AND PROMOTE THE EDUCATION OF GAY AND GAY-FRIENDLY MEN IN BRIGHTON AND HOVE IN THE SUBJECT OF CHORAL MUSIC, ITS STUDY, PRACTICE AND PERFORMANCE. (3) THE PROMOTION OF EQUALITY AND DIVERSITY FOR THE PUBLIC BENEFIT BY THE ELIMINATION OF DISCRIMINATION ON THE GROUNDS OF SEXUAL ORIENTATION AND GENDER IDENTITY, IN PARTICULAR BUT NOT EXCLUSIVELY BY RAISING PUBLIC AWARENESS OF DISCRIMINATION TOWARDS AND ISSUES AFFECTING THE LESBIAN, GAY, BI-SEXUAL AND TRANSGENDER (LGBT) COMMUNITY, AND IN SUCH OTHER WAYS AS ARE EXCLUSIVELY CHARITABLE AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.

**Activities:** The objects of the CIO are (1) To promote public education by the study, practice and public performance of choral music; and to assist other charitable causes. (2) For the public benefit to advance and promote the education of gay and gay-friendly men in Brighton and Hove in the subject of choral music, its study, practice and performance. (3) The promotion of equality and diversity for the pu

## Classification

- **How:** Provides Services
- **What:** Arts/culture/heritage/science, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- Brighton And Hove

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£119,667	£107,646	-	-
2024-03-31	£116,963	£99,133	-	-
2023-03-31	£84,176	£81,883	-	-
2022-03-31	£46,862	£34,035	-	-
2021-03-31	£22,603	£36,296	-	-

## Trustees

Name	Role	Appointed
<b>John William Carroll McPherson</b>	Chair	2025-07-29
Daniel Turner		2025-07-30
Evan Andrew Wilkinson		2025-07-29
Ioannis Sfakianakis		2025-07-29
Jack Hobbs-Veli		2025-02-05
Matthew Stuart Ross Campion		2023-05-16
Pablo Gomez -Duran		2025-07-29

**BRIGHTON GAY MEN'S CHORUS**

England & Wales - Charity number 1171020

---

# Accounts

---



**Brighton Gay Men's Chorus  
Charitable Incorporated Organisation  
(CIO)  
Trustees Annual Report and  
Financial Statement  
For the Period Ending 31<sup>st</sup> March 2025**

**Registered Charity Number 1171020**

**BRIGHTON GAY MEN'S CHORUS CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**BRIGHTON GAY MEN'S CHORUS  
CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

	<b>Page</b>
<b>Reference and Administrative Information</b>	<b>2</b>
<b>Report of the Trustees</b>	<b>3 - 5</b>
<b>Independent Examiner's Report</b>	<b>6</b>
<b>Statement of Financial Activities</b>	<b>7</b>
<b>Balance Sheet</b>	<b>8</b>
<b>Notes to the Financial Statements</b>	<b>9 - 12</b>
<b>Detailed Statement of Financial Activities</b>	<b>13</b>

## Reference and Administrative Information

Name:	Brighton Gay Men's Chorus	
Registered Charity Number	1171020	
Registered office and Operational Address:	Community Base 113 Queens Road Brighton BN1 3XG	
Current Trustees:	John McPherson	(Chair from Aug 2025)
	Matt Champion	(Vice Chair from Aug 2025)
	Daniel Turner	(Secretary from Aug 2025)
	Matt Champion	(Treasurer)
	Jack Hobbs-Veli	(PR & Marketing)
	Pablo Gomez-Duran	(Membership from Aug 2025)
	Yanis Sfakianakis	(Fundraising from Aug 2025)
Independent Examiner:	Xeinaidin South East Ltd 3 Bignell Park Barns Chesterton Bicester Oxfordshire England OX261TD	

## **1. Structure, Governance and Management**

Brighton Gay Men's Chorus CIO (the Chorus) was incorporated with the Charity Commission on 6<sup>th</sup> January 2017. It was established to supersede the charity of the same name (Legacy Charity), with the Charity Number 1137437. By establishing a CIO and transferring the running of the Chorus and its assets the trustees of both the legacy charity and the CIO were transferring the governance of the Chorus to the preferred organisation structure of the Charity Commission.

The Chorus is administered and managed in accordance with its constitution. It is a membership organisation with approximately 130 subscription paying members, drawn primarily from Brighton and Hove and the surrounding areas.

The Chorus is managed by a team of seven Trustees, including three officers, namely the Chair, Secretary and Treasurer. Trustee meetings are held monthly. Alongside the governance structure there are a number of operational working groups that exist to run creative and production activities. There is also a working group that investigates and applies for funding on behalf of the Chorus. Each working group reports into the Trustees with key decisions being made by Trustees.

The Trustees are elected by the members, and Trustees may serve a two-year term with half the Trustees being re-elected each year. Trustees may serve up to three two year terms before having to resign from the Board.

The CIO engaged a Chorus Director, a Music Director, and an Assistant Chorus Director. Collectively known as the Music Team, these individuals are tasked with planning and running rehearsals and workshops; producing the creative programme for the Chorus; writing arrangements; accompanist activities; and leading performances. The Chorus Director's role was negotiated to that of Artistic Director as per their request. The duties remain roughly the same. Other professionals are hired on an *ad hoc* basis to deliver services such as sound and lighting for performances, and creative support and directing activities.

## **2. Aims and Purposes**

Brighton Gay Men's Chorus provides a safe environment where people can celebrate music, their sexuality, enjoy the fellowship of other like-minded people and support and contribute to the wider community

## **3. Objectives**

The Chorus is a membership-based charity with approximately 100 members. The Chorus is run for the benefit of the members and the wider community, based on the three core activities of singing, socialising and support. The Chorus's primary objectives are:

- i. To promote public education by the study, practice and public performance of choral music; and to assist other charitable causes;
- ii. For the public benefit to advance and promote the education of gay and gay-friendly men in Brighton and Hove in the subject of choral music, its study, practice and performance;
- iii. The promotion of equality and diversity for the public benefit by the elimination of discrimination on the grounds of sexual orientation and gender identity, in particular but not exclusively by raising public awareness of discrimination towards and issues affecting the LGBT community, and in such other ways as are exclusively charitable as the trustees may from time to time determine.

## **4. Performances and Activities**

During the period being reported, the Chorus planned and delivered a number of performances, rehearsals and developmental activities for members.

The Chorus adheres to the principles of “Singing, Socializing and Support”, in planning and performing shows and other activities. Rehearsals take place each Tuesday evening, with longer daytime rehearsals, workshops and sectional practices taking place at regular intervals throughout the year.

The Music Team, led by the Chorus Director, continued to support the Chorus in building and improving the quality of our sound, performance and overall entertainment value. Innovative approaches we developed to maintain members’ music and performance levels, with online rehearsals and workshops. Regular feedback was collected from members and used to inform decisions on future performances, activities, formats and materials.

We had a number of significant performances during the year including:

- ABBA Gold 6th April 2024
- Flying The Flag 3rd & 4th May 2024
- Out A Ring On IT 26th & 27th July 2024
- World AIDS Day 1st December 2024
- The Rock Holly Tinsel Show 7th December 2024

We were also engaged to sing at a number of conferences and events to provide entertainment for attendees and raise funds for the Chorus. We sang at a number of community events and were again invited to sing with the Sussex Symphony Orchestra at their Christmas concert. We, along with a wide range of other LGBT+ Choruses from the UK took place in Hand in Hand in Bristol over three days in August 2024.

We are currently engaged in the planning of Various Voices 2030, an international LGBTQ+ chorus festival which will be taking place in Brighton, and of which we are the hosts, alongside other local choirs. This festival will see c5,000 singers from across Europe and the world singing and celebrating in Brighton in 2030.

## **5. Financial Review**

The statement of Financial Activities shows a net income of £12,131 (2024: net income of £17,830) and total unrestricted funds of £52,938 (2024: total unrestricted funds of £40,807).

The trustees are satisfied that the necessary finance is in place to enable the charity to maintain financial sustainability.

## **6. Reserves Policy**

Brighton Gay Men's Chorus is dedicated to using its financial resources in pursuit of its charitable objectives and is committed to maintaining a cash reserve that ensures core costs and activities are sufficiently resourced. Therefore, the trustees seek to maintain a minimum cash reserve, broadly equating to six months’ of non-performance expenditure, equating to approximately £16,000. Our reserves did not fall below this amount at any point in the year.

This report was approved by the Trustees on 30/01/2026

Signed on behalf of the **Trustees by:**

Dan Langasco

Chairman

Matt Campion

Treasurer

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BRIGHTON GAY MEN'S CHORUS**

**Independent examiner's report to the trustees of Brighton Gay Men's Chorus ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr M J Ogilvie

Xeinadin South East Ltd  
2 Upperton Gardens  
Eastbourne  
East Sussex  
BN21 2AH

Date: .....

**BRIGHTON GAY MEN'S CHORUS**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		37,960	47,492
Charitable activities		81,227	69,188
Other income		<u>480</u>	<u>353</u>
<b>Total</b>		<u>119,667</u>	<u>116,963</u>
<b>EXPENDITURE ON</b>			
Charitable activities	2	<u>107,464</u>	<u>99,133</u>
<b>NET INCOME</b>		12,131	17,830
<b>RECONCILIATION OF FUNDS</b>			
Fund balances at 1 April 2024		<u>40,807</u>	<u>22,977</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>52,938</u></u>	<u><u>40,807</u></u>

# BRIGHTON GAY MEN'S CHORUS

## BALANCE SHEET

31 MARCH 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	4	3,877	-
Cash at bank and in hand		<u>52,177</u>	<u>43,934</u>
		56,054	43,934
<b>CREDITORS</b>			
Amounts falling due within one year	5	(3,116)	(3,127)
		—————	—————
<b>NET CURRENT ASSETS</b>		<u>52,938</u>	<u>40,807</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		52,938	40,807
		—————	—————
<b>NET ASSETS</b>		<u>52,938</u>	<u>40,807</u>
<b>FUNDS</b>			
Unrestricted funds	6	<u>52,938</u>	<u>40,807</u>
<b>TOTAL FUNDS</b>		<u>52,938</u>	<u>40,807</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on .....30/01/2026..... and were signed on its behalf by:

.....  
M S R Champion - Trustee

# BRIGHTON GAY MEN'S CHORUS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 2. RAISING FUNDS

#### **Raising donations and legacies**

	2025	2024
	£	£
Direct costs		30
Performance costs	99,994	91,677
Support costs	<u>7,542</u>	<u>7,426</u>
	107,536	99,133

**BRIGHTON GAY MEN'S CHORUS****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025****3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade debtors	3,350	-
Prepayments	<u>527</u>	<u>-</u>
	<u>3,877</u>	<u>-</u>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade creditors	-	294
Accrued expenses	<u>3,116</u>	<u>2,833</u>
	<u>3,116</u>	<u>3,127</u>

**6. MOVEMENT IN FUNDS**

	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
<b>Unrestricted funds</b>			
General fund	40,807	12,131	52,938
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>40,807</u>	<u>12,131</u>	<u>52,938</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Movement expended	in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	119,667	(107,536)	12,131
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>119,667</u>	<u>(107,536)</u>	<u>12,131</u>

**BRIGHTON GAY MEN'S CHORUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**6. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	22,977	17,830	40,807
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>22,977</u>	<u>17,830</u>	<u>40,807</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	116,963	(99,133)	17,830
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>116,963</u>	<u>(99,133)</u>	<u>17,830</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
<b>Unrestricted funds</b>			
General fund	22,977	29,961	52,938
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>22,977</u>	<u>29,961</u>	<u>52,938</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	236,630	(206,669)	29,961
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>236,630</u>	<u>(206,669)</u>	<u>29,961</u>

**BRIGHTON GAY MEN'S CHORUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**BRIGHTON GAY MEN'S CHORUS****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	-	-
Donations and Legacies	5,098	2,740
Other income	15,440	18,638
Grants	-	13,667
Membership Fees	32,861	31,085
Performance Income	<u>65,787</u>	<u>50,480</u>
	119,186	116,610
<b>Other income</b>		
Interest received	<u>480</u>	<u>353</u>
<b>Total incoming resources</b>	119,667	116,963
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Direct costs	-	30
Performance costs	<u>99,994</u>	<u>91,677</u>
	99,994	91,707
<b>Support costs</b>		
<b>Management</b>		
Accountancy and bookkeeping	3,063	4,355
Subscriptions and insurance	436	2,033
General marketing	2,500	457
IT costs	<u>898</u>	<u>166</u>
	6,897	7,011
<b>Finance</b>		
Bank charges	<u>645</u>	<u>415</u>
<b>Total resources expended</b>	<u>107,536</u>	<u>99,133</u>
<b>Net income</b>	12,131	17,830

**BRIGHTON GAY MEN'S CHORUS**

England & Wales - Charity number 1171020

---

# Accounts

---



**Brighton Gay Men's Chorus  
Charitable Incorporated Organisation  
(CIO)  
Trustees Annual Report and  
Financial Statement  
For the Period Ending 31<sup>st</sup> March 2024**

**Registered Charity Number 1171020**

**BRIGHTON GAY MEN'S CHORUS  
CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

	<b>Page</b>
<b>Reference and Administrative Information</b>	<b>2</b>
<b>Report of the Trustees</b>	<b>3 - 5</b>
<b>Independent Examiner's Report</b>	<b>6</b>
<b>Statement of Financial Activities</b>	<b>7</b>
<b>Balance Sheet</b>	<b>8</b>
<b>Notes to the Financial Statements</b>	<b>9 - 12</b>
<b>Detailed Statement of Financial Activities</b>	<b>13</b>

## Reference and Administrative Information

Name: Brighton Gay Men's Chorus

Registered Charity Number 1171020

Registered office and  
Operational Address: Community Base  
113 Queens Road Brighton  
BN1 3XG

Current Trustees:

Daniel Langasco	(Chair)
Paul Charlton	(Vice Chair)
Erik Jacobsen	(Secretary)
Simon Wheeler	(Treasurer resigned 16-05-23)
Matt Champion	(Treasurer appointed 16-05-23)
George Holroyd	(Marketing resigned 11-10-23)
Silvio Grasso	(Marketing appointed 08-11-23)
Simon Watts	Marketing appointed 06-08-24)
Mike Hawkes	(Membership appointed 16-05-23 Resigned 21-02-24)
Jonathan Gannon	(Membership appointed 06-08-24)
John McPhearson	(Fundraising appointed 27-09-23)
Jason Brown	(Resigned 16-05-23)
Vaughan Leyshon	(Resigned 16-05-23)

Independent Examiner: Xeinadin  
2 Upperton Gardens  
Eastbourne  
East Sussex  
BN21 2AH

## **1. Structure, Governance and Management**

Brighton Gay Men's Chorus CIO (the Chorus) was incorporated with the Charity Commission on 6th January 2017. It was established to supersede the charity of the same name (Legacy Charity), with the Charity Number 1137437. By establishing a CIO and transferring the running of the Chorus and its assets the trustees of both the legacy charity and the CIO were transferring the governance of the Chorus to the preferred organisation structure of the Charity Commission.

The Chorus is administered and managed in accordance with its constitution. It is a membership organisation with approximately 100 subscription paying members, drawn primarily from Brighton and Hove and the surrounding areas.

The Chorus is managed by a team of seven Trustees, including three officers, namely the Chair, Secretary and Treasurer. Trustee meetings are held monthly. Alongside the governance structure there are a number of operational working groups that exist to run creative and production activities. There is also a working group that investigates and applies for funding on behalf of the Chorus. Each working group reports into the Trustees with key decisions being made by Trustees.

The Trustees are elected by the members, and Trustees may serve a two-year term with half the Trustees being re-elected each year.

The CIO engaged a Chorus Director, a Music Director, and an Assistant Chorus Director. Collectively known as the Music Team, these individuals are tasked with planning and running rehearsals and workshops; producing the creative programme for the Chorus; writing arrangements; accompanist activities; and leading performances. Other professionals are hired on an adhoc basis to deliver services such as sound and lighting for performances, and creative support and directing activities.

## **2. Aims and Purposes**

Brighton Gay Men's Chorus provides a safe environment where people can celebrate music, their sexuality, enjoy the fellowship of other like-minded people and support and contribute to the wider community.

## **3. Objectives**

The Chorus is a membership-based charity with approximately 100 members. The Chorus is run for the benefit of the members and the wider community, based on the three core activities of singing, socialising and support. The Chorus's primary objectives are:

- i. To promote public education by the study, practice and public performance of choral music; and to assist other charitable causes;
- ii. For the public benefit to advance and promote the education of gay and gay-friendly men in Brighton and Hove in the subject of choral music, its study, practice and performance;
- iii. The promotion of equality and diversity for the public benefit by the elimination of discrimination on the grounds of sexual orientation and gender identity, in particular but not exclusively by raising public awareness of discrimination towards and issues affecting the LGBT community, and in such other ways as are exclusively charitable as the trustees may from time to time determine.

#### **4. Performances and Activities**

During the period being reported, the Chorus planned and delivered a number of performances, rehearsals and developmental activities for members. As Covid19 related restrictions remained in place during the prior year we increased both our spending on and revenue raised from performance activities as it became possible to perform for audiences again.

The Chorus adheres to the principles of “Singing, Socializing and Support”, in planning and performing shows and other activities. Rehearsals take place each Tuesday evening, with longer daytime rehearsals, workshops and sectional practices taking place at regular intervals throughout the year.

The Music Team, led by the Chorus Director, continued to support the Chorus in building and improving the quality of our sound, performance and overall entertainment value. Innovative approaches we developed to maintain members’ music and performance levels, with online rehearsals and workshops.

Regular feedback was collected from members and used to inform decisions on future performances, activities, formats and materials.

We had a number of significant performances during the year including:

Various Voices In June 2023 we performed a number of sets at the Various Voices international LGBT choral Festival in Bologna, Italy. We were also invited to perform in Florence in the lead up to Various Voices.

- After Dark show 5th & 6th May 2023 - St George’s Church, Kemptown.
- Secret Garden Party 23rd July 2023 – BGMC were invited to sing on the festival’s main stage
- Out! with Brighton Gay Men’s Chorus show 28th & 29th July 2023.
- World Aids Day performance 1 December 2023 - St Mary’s Church, Kemptown.
- Singdarella! show 2nd December 2023 – Brighton Dome.

We were also engaged to sing at a number of conferences and events to provide entertainment for attendees including The European Congress of Psychologists, The Royal College of Nursing and at the ‘switch on’ of the Christmas lights in Brighton, organised by Hannington’s.

At the end of the financial year in March 2024, we travelled to Manchester to take part in the Manchester Amateur Choral Competition. Although we have won this competition previously on this occasion, we did not bring the prize home to Brighton.

#### **5. Financial Review**

The statement of Financial Activities shows a net income of £17,830 (2023: net income of £2,293) and total unrestricted funds of £40,807 (2023: total unrestricted funds of £22,977).

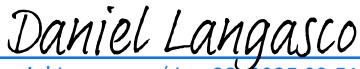
The trustees are satisfied that the necessary finance is in place to enable the charity to maintain financial sustainability.

## 6. Reserves Policy

Brighton Gay Men's Chorus is dedicated to using its financial resources in pursuit of its charitable objectives and is committed to maintaining a cash reserve that ensures core costs and activities are sufficiently resourced. Therefore, the trustees seek to maintain a minimum cash reserve, broadly equating to six months' of non-performance expenditure, equating to approximately £16,000. Our reserves did not fall below this amount at any point in the year.

This report was approved by the Trustees on 20/01/2025

Signed on behalf of the **Trustees by:**



[Daniel Langasco \(Jan 23, 2025 09:51 GMT\)](#)

Dan Langasco

Chairman



[Matt Campion \(Jan 23, 2025 09:52 GMT\)](#)

Matt Campion

Treasurer

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BRIGHTON GAY MEN'S CHORUS

## Independent examiner's report to the trustees of Brighton Gay Men's Chorus ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

  
[M J Ogilvie \(Jan 27, 2025 12:33 GMT\)](#)

Mr M J Ogilvie

Xeinadin  
2 Upperton Gardens  
Eastbourne  
East Sussex  
BN21 2AH

Date: 27/01/2025.....

# BRIGHTON GAY MEN'S CHORUS

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		116,610	84,141
Other income		<u>353</u>	<u>35</u>
<b>Total</b>		<u>116,963</u>	<u>84,176</u>
<b>EXPENDITURE ON</b>			
Raising funds	2	<u>99,133</u>	<u>81,883</u>
<b>NET INCOME</b>			
		17,830	2,293
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>22,977</u>	<u>20,684</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>40,807</u>	<u>22,977</u>

The notes form part of these financial statements

# BRIGHTON GAY MEN'S CHORUS

## BALANCE SHEET 31 MARCH 2024

		2024 Unrestricted fund £	2023 Total funds £
<b>CURRENT ASSETS</b>	Notes		
Debtors	4	-	2,455
Cash at bank and in hand		<u>43,934</u>	<u>24,660</u>
		43,934	27,115
<b>CREDITORS</b>			
Amounts falling due within one year	5	(3,127)	(4,138)
		—————	—————
<b>NET CURRENT ASSETS</b>		<u>40,807</u>	<u>22,977</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		40,807	22,977
		—————	—————
<b>NET ASSETS</b>		<u>40,807</u>	<u>22,977</u>
<b>FUNDS</b>	6		
Unrestricted funds		<u>40,807</u>	<u>22,977</u>
<b>TOTAL FUNDS</b>		<u>40,807</u>	<u>22,977</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21st January 2025..... and were signed on its behalf by:

  
[Matt Campion \(Jan 23, 2025 09:52 GMT\)](#)  
.....  
M S R Campion - Trustee

The notes form part of these financial statements

# BRIGHTON GAY MEN'S CHORUS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 2. RAISING FUNDS

#### **Raising donations and legacies**

	2024	2023
	£	£
Direct costs	30	853
Performance costs	91,677	69,306
Support costs	<u>7,426</u>	<u>4,865</u>
	99,133	75,024

# BRIGHTON GAY MEN'S CHORUS

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

### 4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	-	1,990
Prepayments	-	465
	<u>-</u>	<u>2,455</u>

### 5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	294	1,563
Accrued expenses	2,833	2,575
	<u>3,127</u>	<u>4,138</u>

### 6. MOVEMENT IN FUNDS

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	22,977	17,830	40,807
	<u>22,977</u>	<u>17,830</u>	<u>40,807</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	116,963	(99,133)	17,830
	<u>116,963</u>	<u>(99,133)</u>	<u>17,830</u>

**BRIGHTON GAY MEN'S CHORUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**6. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	20,684	2,293	22,977
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>20,684</u>	<u>2,293</u>	<u>22,977</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	84,176	(81,883)	2,293
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>84,176</u>	<u>(81,883)</u>	<u>2,293</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	20,684	20,123	40,807
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>20,684</u>	<u>20,123</u>	<u>40,807</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	201,139	(181,016)	20,123
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>201,139</u>	<u>(181,016)</u>	<u>20,123</u>

**BRIGHTON GAY MEN'S CHORUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**BRIGHTON GAY MEN'S CHORUS****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	-	5,119
Donations and Legacies	2,740	-
Other income	18,638	-
Grants	13,667	-
Membership Fees	31,085	28,857
Performance Income	<u>50,480</u>	<u>50,165</u>
	116,610	84,141
<b>Other income</b>		
Interest received	<u>353</u>	<u>35</u>
<b>Total incoming resources</b>	116,557	84,176
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Direct costs	30	853
Performance costs	<u>91,677</u>	<u>69,306</u>
	91,707	70,159
<b>Support costs</b>		
<b>Management</b>		
Accountancy and bookkeeping	4,355	4,994
Subscriptions and insurance	2,033	608
General marketing	457	30
IT costs	<u>166</u>	<u>4,835</u>
	7,011	10,467
<b>Finance</b>		
Bank charges	<u>415</u>	<u>1,257</u>
<b>Total resources expended</b>	<u>99,133</u>	<u>81,883</u>
<b>Net income</b>	17,830	2,293

This page does not form part of the statutory financial statements

**BRIGHTON GAY MEN'S CHORUS**

England & Wales - Charity number 1171020

---

# Accounts

---



**Brighton Gay Men's Chorus**  
**Charitable Incorporated Organisation**  
**(CIO)**

**Trustees Annual**  
**Report and**  
**Financial Statement**  
**For the Period Ending 31<sup>st</sup> March 2023**

**Registered Charity Number 1171020**

**BRIGHTON GAY MEN'S  
CHORUS CONTENTS OF THE  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

	<b>Page</b>
<b>Reference and Administrative Information</b>	<b>2</b>
<b>Report of the Trustees</b>	<b>3 - 5</b>
<b>Independent Examiner's Report</b>	<b>6</b>
<b>Statement of Financial Activities</b>	<b>7</b>
<b>Balance Sheet</b>	<b>8</b>
<b>Notes to the Financial Statements</b>	<b>9 - 12</b>
<b>Detailed Statement of Financial Activities</b>	<b>13</b>

## Reference and Administrative Information

Name: Brighton Gay Men's Chorus

Registered Charity Number: 1171020

Registered office and Operational Address: Community Base  
113 Queens Road Brighton  
BN1 3XG

Current Trustees:

Daniel Langasco	(Chair from Jan 2023)
Paul Charlton	(Vice Chair)
Erik Jacobsen	(Secretary)
Simon Wheeler	(Treasurer until May 2023)
George Holroyd	
Vaughan Leyshon	(Chair until Jan 2023)
Jason Brown	
M R S Campion	(Treasurer appointed May 2023)

Independent Examiner: X5 Xeinadin Group  
2 Upperton Gardens  
Eastbourne  
BN21 2AH

## **1. Structure, Governance and Management**

Brighton Gay Men's Chorus CIO (the Chorus) was incorporated with the Charity Commission on 6<sup>th</sup> January 2017. It was established to supersede the charity of the same name (Legacy Charity), with the Charity Number 1137437. By establishing a CIO and transferring the running of the Chorus and its assets the trustees of both the legacy charity and the CIO were transferring the governance of the Chorus to the preferred organisation structure of the Charity Commission.

The Chorus is administered and managed in accordance with its constitution. It is a membership organisation with approximately 100 subscription paying members, drawn primarily from Brighton and Hove and the surrounding areas.

The Chorus is managed by a team of seven Trustees, including three officers, namely the Chair, Secretary and Treasurer. Trustee meetings are held monthly. Alongside the governance structure there are a number of operational working groups that exist to run creative and production activities. There is also a working group that investigates and applies for funding on behalf of the Chorus. Each working group reports into the Trustees with key decisions being made by Trustees.

The Trustees are elected by the members, and Trustees may serve a two-year term with half the Trustees being re-elected each year.

The CIO engaged a Chorus Director, a Music Director, and an Assistant Chorus Director. Collectively known as the Music Team, these individuals are tasked with planning and running rehearsals and workshops; producing the creative programme for the Chorus; writing arrangements; accompanist activities; and leading performances. Other professionals are hired on an adhoc basis to deliver services such as sound and lighting for performances, and creative support and directing activities.

## **2. Aims and Purposes**

Brighton Gay Men's Chorus provides a safe environment where people can celebrate music, their sexuality, enjoy the fellowship of other like-minded people and support and contribute to the wider community.

## **3. Objectives**

The Chorus is a membership-based charity with approximately 90 members. The Chorus is run for the benefit of the members and the wider community, based on the three core activities of singing, socialising and support. The Chorus's primary objectives are:

- i. To promote public education by the study, practice and public performance of choral music; and to assist other charitable causes;
- ii. For the public benefit to advance and promote the education of gay and gay-friendly men in Brighton and Hove in the subject of choral music, its study, practice and performance;
- iii. The promotion of equality and diversity for the public benefit by the elimination of discrimination on the grounds of sexual orientation and gender identity, in particular but not exclusively by raising public awareness of discrimination towards and issues affecting the LGBT community, and in such other ways as are exclusively charitable as the trustees may from time to time determine.

#### **4. Performances and Activities**

During the period being reported, the Chorus planned and delivered a number of performances, rehearsals and developmental activities for members. As Covid19 related restrictions remained in place during the prior year we increased both our spending on and revenue raised from performance activities as it became possible to perform for audiences again.

The Chorus adheres to the principles of “Singing, Socialising and Support”, in planning and performing shows and other activities. Rehearsals take place each Tuesday evening, with longer daytime rehearsals, workshops and sectional practices taking place at regular intervals throughout the year.

The Music Team, led by the Chorus Director, continued to support the Chorus in building and improving the quality of our sound, performance and overall entertainment value. Innovative approaches we developed to maintain members’ music and performance levels, with online rehearsals and workshops.

Regular feedback was collected from members and used to inform decisions on future performances, activities, formats and materials.

An overview of Performances and other activities during the period reported is as follows:

- Divas! show 6-7 May 2022 - St George’s Church, Kemptown. Supporting Allsorts Youth Project charity.
- Flying With Pride show 5 August 2022 with South Wales Gay Men’s Chorus - All Saints Church, Hove
- Brighton Pride Parade float 6 August 2022
- An Evening With Brighton Gay Men’s Chorus show 17 September 2022 - Hurst Festival, Holy Trinity Church, Hurstpierpoint
- Barcelona & Brighton Gay Men’s Chorus Together performance 24 September 2022 - Mercè Festival Barcelona
- Walrus Christmas Fayre performance 3 November 2022, Brighton
- World Aids Day performance 1 December 2022 - St Mary’s Church, Kemptown. Supporting Lunch Positive charity.
- Ding Dong! show 2-3 December 2022 - St George’s Church, Kemptown. Supporting Pedal People charity.
- Mayor’s Charity Martlets performance 17 December 2022 - Jubilee Square Brighton. Supporting Martlets charity.
- Soho House show 20 December 2022 - Soho House Brighton

## 5. Financial Review

The statement of Financial Activities shows a net income of £2,293 (2022: net income of £12,827 and total unrestricted funds of £22,977 (2022: total unrestricted funds of £20,684).


The trustees are satisfied that the necessary finance is in place to enable the charity to maintain financial sustainability.

## 6. Reserves Policy

Brighton Gay Men's Chorus is dedicated to using its financial resources in pursuit of its charitable objectives and is committed to maintaining a cash reserve that ensures core costs and activities are sufficiently resourced. Therefore, the trustees seek to maintain a minimum cash reserve, broadly equating to six months' of non-performance expenditure, equating to approximately £16,000.


This report was approved by the Trustees on 29<sup>th</sup> January 2024

Signed on behalf of the Trustees by:

  
Daniel Langasco (Jan 29, 2024 20:48 GMT)

Dan Langasco

Chairman

  
Matt Champion (Jan 29, 2024 20:51 GMT)

Matt Champion

Treasurer

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BRIGHTON GAY MEN'S CHORUS**

**Independent examiner's report to the trustees of Brighton Gay Men's Chorus ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr M J Ogilvie

X5 Xeinadin Group  
2 Upperton Gardens  
Eastbourne  
BN21 2AH

Date: .....

**BRIGHTON GAY MEN'S CHORUS**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

		2023 Unrestricted Total fund £	2022 funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		84,141	46,860
Other income		<u>35</u>	<u>2</u>
<b>Total</b>		<b><u>84,176</u></b>	<b><u>46,862</u></b>
<b>EXPENDITURE ON</b>			
Raising funds	2	81,883	35,757
Other		<u>-</u>	<u>(1,722)</u>
<b>Total</b>		<b><u>81,883</u></b>	<b><u>34,035</u></b>
<b>NET INCOME</b>		<b>2,293</b>	<b>12,827</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		20,684	7,857
		<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>22,977</u></b>	<b><u>20,684</u></b>

# BRIGHTON GAY MEN'S CHORUS

## BALANCE SHEET 31 MARCH 2023

		2023 Unrestricted Total fund £	2022 funds £
<b>CURRENT ASSETS</b>	Notes		
Debtors	4	2,455	1,351
Cash at bank and in hand		<u>24,660</u>	<u>22,074</u>
		27,115	23,425
<b>CREDITORS</b>			
Amounts falling due within one year	5	(4,138)	(2,741)
		<u>22,977</u>	<u>20,684</u>
<b>NET CURRENT ASSETS</b>			
		<u>22,977</u>	<u>20,684</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		22,977	20,684
		<u>22,977</u>	<u>20,684</u>
<b>NET ASSETS</b>		<u>22,977</u>	<u>20,684</u>
<b>FUNDS</b>	6		
Unrestricted funds		<u>22,977</u>	<u>20,684</u>
<b>TOTAL FUNDS</b>		<u>22,977</u>	<u>20,684</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
M S R Campion - Trustee

# BRIGHTON GAY MEN'S CHORUS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 2. RAISING FUNDS

#### **Raising donations and legacies**

	<b>2023</b>	<b>2022</b>
	£	£
Direct costs	853	1,496
Performance costs	69,306	26,557
Support costs	<u>4,865</u>	<u>7,265</u>
	<b><u>75,024</u></b>	<b><u>35,318</u></b>

**BRIGHTON GAY MEN'S CHORUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	£	£
Other debtors	1,990	911
Prepayments	<u>465</u>	<u>440</u>
	<b><u>2,455</u></b>	<b><u>1,351</u></b>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	£	£
Trade creditors	1,563	291
Accrued expenses	<u>2,575</u>	<u>2,450</u>
	<b><u>4,138</u></b>	<b><u>2,741</u></b>

**6. MOVEMENT IN FUNDS**

	<b>At 1/4/22</b>	<b>Net movement in funds</b>	<b>At 31/3/23</b>
	£	£	£
<b>Unrestricted funds</b>			
General fund	20,684	2,293	22,977
	<u>20,684</u>	<u>2,293</u>	<u>22,977</u>
<b>TOTAL FUNDS</b>	<b><u>20,684</u></b>	<b><u>2,293</u></b>	<b><u>22,977</u></b>

Net movement in funds, included in the above are as follows:

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	£	£	£
<b>Unrestricted funds</b>			
General fund	84,176	(81,883)	2,293
	<u>84,176</u>	<u>(81,883)</u>	<u>2,293</u>
<b>TOTAL FUNDS</b>	<b><u>84,176</u></b>	<b><u>(81,883)</u></b>	<b><u>2,293</u></b>

**BRIGHTON GAY MEN'S CHORUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**6. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	<b>At 1/4/21</b>	<b>Net movement in funds</b>	<b>At 31/3/22</b>
	£	£	£
<b>Unrestricted funds</b>			
General fund	7,857	12,827	20,684
	-----	-----	-----
<b>TOTAL FUNDS</b>	<b><u>7,857</u></b>	<b><u>12,827</u></b>	<b><u>20,684</u></b>

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	£	£	£
<b>Unrestricted funds</b>			
General fund	46,862	(34,035)	12,827
	-----	-----	-----
<b>TOTAL FUNDS</b>	<b><u>46,862</u></b>	<b><u>(34,035)</u></b>	<b><u>12,827</u></b>

A current year 12 months and prior year 12 months combined position is as follows:

	<b>At 1/4/21</b>	<b>Net movement in funds</b>	<b>At 31/3/23</b>
	£	£	£
<b>Unrestricted funds</b>			
General fund	7,857	15,120	22,977
	-----	-----	-----
<b>TOTAL FUNDS</b>	<b><u>7,857</u></b>	<b><u>15,120</u></b>	<b><u>22,977</u></b>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	£	£	£
<b>Unrestricted funds</b>			
General fund	131,038	(115,918)	15,120
	-----	-----	-----
<b>TOTAL FUNDS</b>	<b><u>131,038</u></b>	<b><u>(115,918)</u></b>	<b><u>15,120</u></b>

**BRIGHTON GAY MEN'S CHORUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**BRIGHTON GAY MEN'S CHORUS****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	<b>2023</b>	<b>2022</b>
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	5,119	6,037
Membership Fees	28,857	24,154
Performance Income	<u>50,165</u>	<u>16,669</u>
	<b>84,141</b>	<b>46,860</b>
<b>Other income</b>		
Interest received	<u>35</u>	<u>2</u>
<b>Total incoming resources</b>	<b>84,176</b>	<b>46,862</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Direct costs	853	1,496
Performance costs	<u>69,306</u>	<u>26,557</u>
	<b>70,159</b>	<b>28,053</b>
<b>Other trading activities</b>		
Bad debts	-	123
<b>Support costs</b>		
<b>Management</b>		
Accountancy and bookkeeping	4,994	2,419
Subscriptions and insurance	608	659
General marketing	30	125
IT costs	<u>4,835</u>	<u>1,260</u>
	<b>10,467</b>	<b>4,463</b>
<b>Finance</b>		
Storage	-	1,080
Bank charges	<u>1,257</u>	<u>316</u>
	<b>1,257</b>	<b>1,396</b>
Total resources expended	<u>81,883</u>	<u>34,035</u>
<b>Net income</b>	<b><u>2,293</u></b>	<b><u>12,827</u></b>

**BRIGHTON GAY MEN'S CHORUS**

England & Wales - Charity number 1171020

---

# Accounts

---



**Brighton Gay Men's Chorus**  
**Charitable Incorporated Organisation (CIO)**

**Trustees Annual Report**  
**and**  
**Financial Statement**  
**For the Period Ending 31<sup>st</sup> March 2022**

**Registered Charity Number 1171020**

**BRIGHTON GAY MEN'S CHORUS**

**CONTENTS OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

	<b>Page</b>
<b>Reference and Administrative Information</b>	<b>2</b>
<b>Report of the Trustees</b>	<b>3 to 5</b>
<b>Independent Examiner's Report</b>	<b>6</b>
<b>Statement of Financial Activities</b>	<b>7</b>
<b>Balance Sheet</b>	<b>8</b>
<b>Notes to the Financial Statements</b>	<b>9 to 11</b>
<b>Detailed Statement of Financial Activities</b>	<b>12</b>

## Reference and Administrative Information

Name: Brighton Gay Men's Chorus

Registered Charity Number: 1171020

Registered office and Operational Address: Community Base  
113 Queens Road  
Brighton  
BN1 3XG

Current Trustees: Daniel Langasco (Chairman)  
Paul Charlton (Vice Chairman)  
Erik Jacobsen (Secretary)  
Simon Wheeler (Treasurer)  
George Holroyd  
Vaughan Leyshon  
Jason Brown  
Nick Ford (Chairman till May 2022)

Independent Examiner: MVL Business Services  
A trading name of Xynamo 5 Limited  
72a High Street  
Battle  
East Sussex  
TN33 0AG

## **1. Structure, Governance and Management**

Brighton Gay Men's Chorus CIO (the Chorus) was incorporated with the Charity Commission on 6<sup>th</sup> January 2017. It was established to supersede the charity of the same name (Legacy Charity), with the Charity Number 1137437. By establishing a CIO and transferring the running of the Chorus and its assets the trustees of both the legacy charity and the CIO were transferring the governance of the Chorus to the preferred organisation structure of the Charity Commission.

The Chorus is administered and managed in accordance with its constitution. It is a membership organisation with approximately 100 subscription paying members, drawn primarily from Brighton and Hove and the surrounding areas.

The Chorus is managed by a team of seven Trustees, including three officers, namely the Chairman, Secretary and Treasurer. Trustee meetings are held monthly. Alongside the governance structure there are also number of operational working groups that exist to run creative and production activities. There is also a working group that investigates and applies for funding on behalf of the Chorus. Each working group reports into the Trustees with key decisions being made by Trustees.

The Trustees are elected by the members, and Trustees may serve a two year term with half the Trustees being re-elected each year. According to the Constitution, at the most recent AGM held on 17 May 2022, three Trustees stood down, including the Chairman, Vice Chairman and Jason Brown. The Vice Chairman and Jason Brown stood for re-election and a new Chair was elected (see page 2).

The CIO engaged a Chorus Director, a Music Director, and an Assistant Chorus Director. Collectively known as the Music Team, these individuals are tasked with planning and running rehearsals and workshops; producing the creative programme for the Chorus; writing arrangements; accompanist activities; and leading performances. with the CIO in February 2019. Other professionals are hired on an adhoc basis to deliver services such as sound and lighting for performances, and creative support and directing activities.

## **2. Aims and Purposes**

Brighton Gay Men's Chorus provides a safe environment where people can celebrate music, their sexuality, enjoy the fellowship of other like-minded people and support and contribute to the wider community.

## **3. Objectives**

The Chorus is a membership-based charity with around 100 members. The Chorus is run for the benefit of the members and the wider community, based on the three core activities of singing, socialising and support. The Chorus's primary objectives are:

- i. To promote public education by the study, practice and public performance of choral music; and to assist other charitable causes;
- ii. For the public benefit to advance and promote the education of gay and gay-friendly men in Brighton and Hove in the subject of choral music, its study, practice and performance;
- iii. The promotion of equality and diversity for the public benefit by the elimination of discrimination on the grounds of sexual orientation and gender identity, in particular but not exclusively by raising public awareness of discrimination towards and issues affecting the LGBT community, and in such other ways as are exclusively charitable as the trustees may from time to time determine.

#### **4. Performances and Activities**

During the period being reported, the Chorus planned and delivered a number of performances, rehearsals and developmental activities for members. As Covid19 related restrictions remained in place for most of the period being reported, some of our activities were curtailed or amended. This curtailment affected the Chorus's ability to raise revenue through shows and performances.

The Chorus adheres to the principles of "Singing, Socialising and Support", in planning and performing shows and other activities. Rehearsals take place each Tuesday evening, with longer daytime rehearsals, workshops and sectional practices taking place at regular intervals throughout the year. During the periods of Covid19-related restrictions, some of our activities were delivered online for our members. We were also able to livestream a collection of solo and duet numbers for one of our shows.

The Music Team, led by the Chorus Director, continued to support the Chorus in building and improving the quality of our sound, performance and overall entertainment value. Innovative approaches we developed to maintain members' music and performance levels, with online rehearsals and workshos.

Regular feedback was collected from members and used to inform decisions on future performances, activities, formats and materials.

Over the period reported the CIO continued to add to online music resources, which members use to practice and familiarise themselves with show materials.

An overview of Performances and other activities during the period reported is as follows:

- June 2021 saw the Chorus's first ever online show entitled The Boys From The Chorus. Selected members showcased their favourite numbers, broadcast from St Nicholas' Church in Brighton.
- In August 2021 we performed outside at the anniversary of the opening of the i360 in Brighton. We also were delighted to perform our first full show since December 2019 at the Warren on Brighton beach. This show, called We're Back! helped us start to rebuild our performance skills after the pause due to Covid19.
- December 2021 saw us return to the Dome in Brighton where we performed our Pull a Cracker Christmas show to an audience of around 1,200. The Chorus members and our loyal fans were delighted with the performance, which put us firmly back on the road to delivering high quality, entertaining shows.
- Throughout the year reported we continued to maintain contact with other local charities, and the Christmas show saw us raise £900 for Sussex Beacon.

## **5. Financial Review**

The financial statements of the charity have been prepared in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015).

The Statement of Financial Activities shows Brighton Gay Men's Chorus's income from all sources and how this was expended, and the split of activity between restricted and unrestricted funds.

## **6. Reserves Policy**

Brighton Gay Men's Chorus is dedicated to using its financial resources in pursuit of its charitable objectives and is committed to maintaining a cash reserve that ensures core costs and activities are sufficiently resourced. Therefore, the trustees seek to maintain a minimum cash reserve, broadly equating to six months' of non-performance expenditure, equating to approximately £16,000.

This report was approved by the Trustees on 01 February 2023.

Signed on behalf of the Trustees by:

Dan Langasco  
Chairman

## Independent Examiner's Report to the Trustees of Brighton Gay Men's Chorus

### Independent examiner's report to the trustees of Brighton Gay Men's Chorus ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act

and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. Accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr M J Ogilvie  
FCA  
MVL Business Services  
A trading name of Xynamo 5 Limited  
6 Red Barn Mews  
Battle  
East Sussex  
TN33 0AG

Date: .....

**Statement of Financial Activity**  
**For the year ending 31<sup>st</sup> March 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		46,860	22,533
Other trading activities	2	-	61
Other income		2	9
<b>Total</b>		<u>46,862</u>	<u>22,603</u>
 <b>EXPENDITURE ON</b>			
Raising funds	3	35,757	36,296
Other		(1,722)	-
<b>Total</b>		<u>34,035</u>	<u>36,296</u>
<b>NET INCOME/(EXPENDITURE)</b>		12,827	(13,693)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		7,857	21,550
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>20,684</u></u>	<u><u>7,857</u></u>

## Balance Sheet

For the year ending 31<sup>st</sup> March 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	5	1,351	477
Cash at bank and in hand		22,074	17,282
		<u>23,425</u>	<u>17,759</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	(2,741)	(9,902)
		<u>20,684</u>	<u>7,857</u>
<b>NET CURRENT ASSETS</b>			
		<u>20,684</u>	<u>7,857</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		20,684	7,857
		<u>20,684</u>	<u>7,857</u>
<b>NET ASSETS</b>		<u>20,684</u>	<u>7,857</u>
<b>FUNDS</b>	7		
Unrestricted funds		20,684	7,857
		<u>20,684</u>	<u>7,857</u>
<b>TOTAL FUNDS</b>		<u>20,684</u>	<u>7,857</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 01 February 2023 and were signed on its behalf by:

.....  
S D Wheeler - Trustee

**Notes to the Financial Statements**  
**For the Year Ending 31<sup>st</sup> March 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Shop income	-	61
	<u>          </u>	<u>          </u>

**3. RAISING FUNDS**

**Raising donations and legacies**

	2022	2021
	£	£
Direct costs	1,496	900
Performance costs	26,557	26,457
Support costs	7,265	-
	<u>          </u>	<u>          </u>
	<u>35,318</u>	<u>27,357</u>

#### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

#### 5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	911	-
Prepayments	440	477
	<u>1,351</u>	<u>477</u>

#### 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	291	7,694
Accrued expenses	2,450	2,208
	<u>2,741</u>	<u>9,902</u>

#### 7. MOVEMENT IN FUNDS

	At 1/4/21	Net movement in funds	At 31/3/22
	£	£	£
<b>Unrestricted funds</b>			
General fund	7,857	12,827	20,684
	<u>7,857</u>	<u>12,827</u>	<u>20,684</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	46,862	(34,035)	12,827
	<u>46,862</u>	<u>(34,035)</u>	<u>12,827</u>

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
<b>Unrestricted funds</b>			
General fund	21,550	(13,693)	7,857
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>21,550</u>	<u>(13,693)</u>	<u>7,857</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	22,603	(36,296)	(13,693)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>22,603</u>	<u>(36,296)</u>	<u>(13,693)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	21,550	(866)	20,684
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>21,550</u>	<u>(866)</u>	<u>20,684</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	69,465	(70,331)	(866)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>69,465</u>	<u>(70,331)</u>	<u>(866)</u>

## 8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

## Detailed Statement of Financial Activities

For the Year Ending 31<sup>st</sup> March 2022

	2022	2021
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	6,037	1,001
Membership Fees	24,154	17,843
Performance Income	16,669	3,689
	<u>46,860</u>	<u>22,533</u>
<b>Other trading activities</b>		
Shop income	-	61
<b>Other income</b>		
Interest received	2	9
	<u>46,862</u>	<u>22,603</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Direct costs	1,496	900
Performance costs	26,557	26,457
	<u>28,053</u>	<u>27,357</u>
<b>Other trading activities</b>		
Bad debts	123	-
<b>Support costs</b>		
<b>Management</b>		
Accountancy and bookkeeping	2,419	1,616
Subscriptions and insurance	659	812
Postage and stationery	-	25
General marketing	125	-
Travel and subsistence	-	129
IT costs	1,260	-
	<u>4,463</u>	<u>2,582</u>
<b>Finance</b>		
Storage	1,080	-
Bank charges	316	1,991
Charitable Donations	-	3,264
	<u>1,396</u>	<u>5,255</u>
<b>Human resources</b>		
Software licences	-	1,102
<b>Total resources expended</b>	<u>34,035</u>	<u>36,296</u>
<b>Net income/(expenditure)</b>	<u>12,827</u>	<u>(13,693)</u>

Signed By

A handwritten signature in black ink that reads "S. Wheeler". The letters are cursive and somewhat slanted to the right.

Date Signed	2023-02-01 22:17:06
Email	treasurer@brightongmc.org
Printed Name	Simon Wheeler
IP Address	2a00:23c4:998f:7601:a8c5:eb21:8895:3207
Browser User Agent	Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/109.0.0.0 Safari/537.36
Name of signatory	Simon Wheeler

**BRIGHTON GAY MEN'S CHORUS**

England & Wales - Charity number 1171020

---

# Accounts

---



**Brighton Gay Men's Chorus  
Charitable Incorporated Organisation (CIO)**

**Trustees Annual Report  
and  
Financial Statement  
For the Period Ending 31 March 2021**

**Registered Charity Number 1171020**

**REGISTERED COMPANY NUMBER: CE009563 (England and Wales)  
REGISTERED CHARITY NUMBER: 1171020**

**BRIGHTON GAY MEN'S CHORUS**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 9
Detailed Statement of Financial Activities	10 to 11

## **BRIGHTON GAY MEN'S CHORUS**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Brighton Gay Men's Chorus provides a safe environment where people can celebrate music, their sexuality, enjoy the fellowship of other like-minded people and support and contribute to the wider community.

The Chorus is a membership-based charity with approximately 90 members. The Chorus is run for the benefit of the members and the wider community, based on the three core activities of singing, socialising and support. The Chorus's primary objectives are:

- i. To promote public education by the study, practice and public performance of choral music; and to assist other charitable causes;
- ii. For the public benefit to advance and promote the education of gay and gay-friendly men in Brighton and Hove in the subject of choral music, its study, practice and performance;
- iii. The promotion of equality and diversity for the public benefit by the elimination of discrimination on the grounds of sexual orientation and gender identity, in particular but not exclusively by raising public awareness of discrimination towards and issues affecting the LGBT community, and in such other ways as are exclusively charitable as the trustees may from time to time determine.

##### **Performances and Activities**

During the period being reported Covid-19 restrictions continued to be applied so the CIO were unable to plan any further performances due to these to prevent further spreading of the virus.

The creative team, led by the Creative Director, continued to support the Chorus in building and improving the quality of our sound, performance and overall entertainment value.

Regular feedback was collected from members and used to inform decisions on future performances, activities, formats and materials.

Over the period reported the CIO continued to add to online music resources, which members use to practice and familiarise themselves with show materials.

Online rehearsals continued throughout the year lead by the Creative Team.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Brighton Gay Men's Chorus CIO (the Chorus) was incorporate with the Charity Commission on 6<sup>th</sup> January 2017. It was established to supersede the charity of the same name (Legacy Charity), with the Charity Number 1137437. By establishing a CIO and transferring the running of the Chorus and its assets the trustees of both the legacy charity and the CIO were transferring the governance of the Chorus to the preferred organisation structure of the Charity Commission.

The Chorus is administered and managed in accordance with its constitution. It is a membership organisation with approximately 90 subscription paying members, drawn primarily from Brighton and Hove and the surrounding areas. The Chorus has not met in person since the beginning of March 2020, due to the impact of Covid-19. Members have been meeting online, with current membership being approximately 65 members.

The Chorus is managed by a management team of seven trustees, including three officers, namely the Chairman, Secretary and Treasurer. Management team meetings are held monthly. There is a structure of operational working groups for running creative and production activities, with oversight of a Trustee from each working group reporting back the main committee of Trustees.

The trustees are elected by the members, and trustees may serve a two-year term with half the trustees being re-elected each year. In June 2019, two new trustees were appointed, Mark Elsworth, Secretary and Mark Geldard, Treasurer.

At its initial AGM on 07 March 2017 Brighton Gay Men's Chorus CIO agreed to accept the existing members of the Legacy Charity and to adopt unaltered the policies of the Legacy Charity. The CIO also agreed with it would manage all activities of the Chorus. During the period to 31 March 2020 These are reflected in the financial statements. During this period the legacy charity was wound up, with all assets and liabilities transferred to the CIO

The CIO engaged the services of a self-employed Creative Director and self-employed Music Director for rehearsals, workshops, accompanist activities and during the period in question. In addition, the Chorus also engaged a self-employed Assistant Music Director.

#### **Governing document**

The financial statements of the charity have been prepared in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1st January 2015).

The Statement of Financial Activities shows Brighton Gay Men's Chorus's income from all sources and how this was expended, and the split of activity between restricted and unrestricted funds.

#### **Reserves Policy**

Brighton Gay Men's Chorus is dedicated to using its financial resources in pursuit of its charitable objectives and is committed to maintaining a cash reserve that ensures core costs and activities are sufficiently resourced. Therefore, the trustees seek to maintain a minimum cash reserve, broadly equating to six months' of non-performance expenditure, equating to approximately £16,000.

**BRIGHTON GAY MEN'S CHORUS**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

CE009563 (England and Wales)

**Registered Charity number**

1171020

**Registered office**

Community Base  
113 Queens Road  
Brighton  
East Sussex  
BN1 3XG

**Trustees**

N A Ford Chairman (appointed 1/6/2020)  
P Charlton Trustee (appointed 20/9/2020)  
T M G Elsworth Secretary (resigned 20/9/2020)  
M Geldard (resigned 31/8/2021)  
P J Hardy-Vandoorn  
A Williams (appointed 20/9/2020)  
J Brown Trustee (appointed 20/9/2020)  
P J Allinson (resigned 20/9/2020)  
S Grasso (resigned 20/9/2020)  
V Leyshon (resigned 1/6/2020)  
S D Wheeler (appointed 31/8/2021)  
E Jacobsen (appointed 31/8/2021)

**Company Secretary**

E Jacobsen

**Independent Examiner**

MVL Business Services  
A trading name of Xynamo 5 Limited  
72a High Street  
Battle  
East Sussex  
TN33 0AG

Approved by order of the board of trustees on 28 March 2022 and signed on its behalf by:

.....  
S D Wheeler - Treasurer

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BRIGHTON GAY MEN'S CHORUS**

**Independent examiner's report to the trustees of Brighton Gay Men's Chorus ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1 accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....  
Mr M J Ogilvie  
FCA  
MVL Business Services  
A trading name of Xynamo 5 Limited  
72a High Street  
Battle  
East Sussex  
TN33 0AG

Date: .....

**BRIGHTON GAY MEN'S CHORUS**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

		<b>2021 Unrestricted fund £</b>	<b>2020 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</b>		
Donations and legacies		22,533	80,722
Other trading activities	2	61	46
Other income		9	12
<b>Total</b>		<b>22,603</b>	<b>80,780</b>
<b>EXPENDITURE ON</b>			
Raising funds		36,296	66,463
Other		-	11,379
<b>Total</b>		<b>36,296</b>	<b>77,842</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(13,693)</b>	<b>2,938</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		21,550	18,612
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>7,857</b>	<b>21,550</b>

**BRIGHTON GAY MEN'S CHORUS**

**BALANCE SHEET  
31 MARCH 2021**

		<b>2021</b>	<b>2020</b>
		<b>Unrestricted</b>	<b>Total</b>
	<b>Notes</b>	<b>fund</b>	<b>funds</b>
		<b>£</b>	<b>£</b>
<b>CURRENT ASSETS</b>			
Debtors	4	477	460
Cash at bank and in hand		<u>17,282</u>	<u>30,290</u>
		17,759	30,750
<b>CREDITORS</b>			
Amounts falling due within one year	5	(9,902)	(9,200)
		<u>7,857</u>	<u>21,550</u>
<b>NET CURRENT ASSETS</b>			
		<u>7,857</u>	<u>21,550</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>7,857</u>	<u>21,550</u>
<b>NET ASSETS</b>			
		<u>7,857</u>	<u>21,550</u>
<b>FUNDS</b>			
Unrestricted funds	6	<u>7,857</u>	<u>21,550</u>
<b>TOTAL FUNDS</b>			
		<u>7,857</u>	<u>21,550</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 March 2022 and were signed on its behalf by:

.....  
S D Wheeler - Treasurer

## BRIGHTON GAY MEN'S CHORUS

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

#### 1 ACCOUNTING POLICIES

##### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### Taxation

The charity is exempt from corporation tax on its charitable activities.

##### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2 OTHER TRADING ACTIVITIES

	2021 £	2020 £
Shop income	<u>61</u>	<u>46</u>

#### 3 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended

**BRIGHTON GAY MEN'S CHORUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**4 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Prepayments	<u>477</u>	<u>460</u>

**5 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	7,694	7,100
Accrued expenses	<u>2,208</u>	<u>2,100</u>
	<u>9,902</u>	<u>9,200</u>

**6 MOVEMENT IN FUNDS**

	<b>At 1/4/20</b>	<b>Net movement in funds</b>	<b>At 31/03/2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	21,550	(13,693)	7,857
	<u>21,550</u>	<u>(13,693)</u>	<u>7,857</u>
<b>TOTAL FUNDS</b>	<u>21,550</u>	<u>(13,693)</u>	<u>7,857</u>

Net movement in funds, included in the above are as follows:

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	22,603	(36,296)	(13,693)
	<u>22,603</u>	<u>(36,296)</u>	<u>(13,693)</u>
<b>TOTAL FUNDS</b>	<u>22,603</u>	<u>(36,296)</u>	<u>-13,693</u>

**Comparatives for movement in funds**

	<b>At 1/4/19</b>	<b>Net movement in funds</b>	<b>At 31/03/2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	18,612	2,938	21,550
	<u>18,612</u>	<u>2,938</u>	<u>21,550</u>
<b>TOTAL FUNDS</b>	<u>18,612</u>	<u>2,938</u>	<u>21,550</u>

**BRIGHTON GAY MEN'S CHORUS**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**6 MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	80,780	(77,842)	2,938
<b>TOTAL FUNDS</b>	<u>80,780</u>	<u>(77,842)</u>	<u>2,938</u>

A current year 12 months and prior year 12 months combined position is as follows:

	<b>At 1/4/19 £</b>	<b>Net movement in funds £</b>	<b>At 31/03/2020 £</b>
<b>Unrestricted funds</b>			
General fund	18,612	(10,755)	7,857
<b>TOTAL FUNDS</b>	<u>18,612</u>	<u>(10,755)</u>	<u>7,857</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	103,383	(114,138)	(10,755)
<b>TOTAL FUNDS</b>	<u>103,383</u>	<u>(114,138)</u>	<u>(10,755)</u>

**7 RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**BRIGHTON GAY MEN'S CHORUS****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	1,001	1,000
Donations and Legacies	-	25,235
Membership Fees	17,843	21,473
Performance Income	3,689	33,014
	<u>22,533</u>	<u>80,722</u>
<b>Other trading activities</b>		
Shop income	61	46
<b>Other income</b>		
Interest received	9	12
	<u>22,603</u>	<u>80,780</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Direct costs	900	9,774
Performance costs	26,457	56,688
	<u>27,357</u>	<u>66,462</u>
<b>Other trading activities</b>		
Interest payable	-	1
<b>Other</b>		
Statutory fines	-	200
<b>Support costs</b>		
<b>Management</b>		
Accountancy and bookkeeping	1,616	3,500
Subscriptions and insurance	812	1,120
Postage and stationery	25	77
General marketing	-	420
Sundries	-	516
Travel and subsistence	129	5,323
	<u>2,582</u>	<u>10,956</u>
<b>Finance</b>		
Bank charges	1,991	-
Charitable Donations	3,264	-
	<u>5,255</u>	<u>-</u>
<b>Human resources</b>		
Software licences	1,102	223

**BRIGHTON GAY MEN'S CHORUS**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Total resources expended	<u>36,296</u>	<u>77,842</u>
<b>Net (expenditure)/income</b>	<u><u>(13,693)</u></u>	<u><u>2,938</u></u>



Signed By

**S WHEELER**

Date Signed	Thu, 31 Mar 2022 20:42:23 +0100
Name	Simon Wheeler
Email	treasurer@brightongmc.org
Printed Name	S WHEELER
IP Address	213.205.194.219
Browser User Agent	Mozilla/5.0 (Windows NT 10.0; Win64; x64) AppleWebKit/537.36 (KHTML, like Gecko) Chrome/99.0.4844.84 Safari/537.36