



**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

BRIGHTON GAY MEN'S CHORUS

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FOR THE YEAR ENDED 31 MARCH 2021**

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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 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 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**

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

BRIGHTON GAY MEN'S CHORUS

BALANCE SHEET

31 MARCH 2021

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

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

5 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
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

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

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

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

Comparatives for movement in funds

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

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

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

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

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

BRIGHTON GAY MEN'S CHORUS

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

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