



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

Trustees Annual Report
and
Financial Statement
For the Period Ending 31st March 2022

Registered Charity Number 1171020

BRIGHTON GAY MEN'S CHORUS

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FOR THE YEAR ENDED 31 MARCH 2022

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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 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 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 workshops.

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 31st March 2022

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

Balance Sheet
For the year ending 31st March 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
CURRENT ASSETS			
Debtors	5	1,351	477
Cash at bank and in hand		22,074	17,282
		<u>23,425</u>	<u>17,759</u>
CREDITORS			
Amounts falling due within one year	6	(2,741)	(9,902)
		<u>20,684</u>	<u>7,857</u>
NET CURRENT ASSETS			
		<u>20,684</u>	<u>7,857</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		20,684	7,857
		<u>20,684</u>	<u>7,857</u>
NET ASSETS			
		<u>20,684</u>	<u>7,857</u>
FUNDS	7		
Unrestricted funds		20,684	7,857
		<u>20,684</u>	<u>7,857</u>
TOTAL FUNDS		<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 31st 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
	£	£	£
Unrestricted funds			
General fund	7,857	12,827	20,684
	<u>7,857</u>	<u>12,827</u>	<u>20,684</u>
TOTAL FUNDS			
	<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
	£	£	£
Unrestricted funds			
General fund	46,862	(34,035)	12,827
	<u>46,862</u>	<u>(34,035)</u>	<u>12,827</u>
TOTAL FUNDS			
	<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 £
Unrestricted funds			
General fund	21,550	(13,693)	7,857
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	22,603	(36,296)	(13,693)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	21,550	(866)	20,684
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	69,465	(70,331)	(866)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 31st March 2022

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

Signed By

A handwritten signature in black ink that reads "S. Wheeler". The "S" is large and stylized, followed by a period and the name "Wheeler" in a cursive script.

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