



**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 Campion (Jan 29, 2024 20:51 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 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		<u>20,684</u>	<u>7,857</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
<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

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

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

# 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

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

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

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

### 6. MOVEMENT IN FUNDS

	At 1/4/22	Net movement	At
	£	in funds	31/3/23
	£	£	£
<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>	<u>20,684</u>	<u>2,293</u>	<u>22,977</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	84,176	(81,883)	2,293
	<u>84,176</u>	<u>(81,883)</u>	<u>2,293</u>
<b>TOTAL FUNDS</b>	<u>84,176</u>	<u>(81,883)</u>	<u>2,293</u>

# 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

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

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

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	131,038	(115,918)	15,120
	<hr/>	<hr/>	<hr/>
<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>£</b>	<b>£</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><u>1,257</u></b>	<b><u>1,396</u></b>
<b>Total resources expended</b>	<b><u>81,883</u></b>	<b><u>34,035</u></b>
<b>Net income</b>	<b><u>2,293</u></b>	<b><u>12,827</u></b>