



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

Registered Charity Number 1171020

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

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

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 Campion	(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: Xeinaidin
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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		116,610	84,141
Other income		<u>353</u>	<u>35</u>
Total		<u>116,963</u>	<u>84,176</u>
EXPENDITURE ON			
Raising funds	2	<u>99,133</u>	<u>81,883</u>
NET INCOME		17,830	2,293
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>22,977</u>	<u>20,684</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>40,807</u></u>	<u><u>22,977</u></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 £
	Notes		
CURRENT ASSETS			
Debtors	4	-	2,455
Cash at bank and in hand		<u>43,934</u>	<u>24,660</u>
		43,934	27,115
CREDITORS			
Amounts falling due within one year	5	(3,127)	(4,138)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>40,807</u>	<u>22,977</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		40,807	22,977
		<u> </u>	<u> </u>
NET ASSETS		<u>40,807</u>	<u>22,977</u>
FUNDS	6		
Unrestricted funds		<u>40,807</u>	<u>22,977</u>
TOTAL FUNDS		<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	<u>2,833</u>	<u>2,575</u>
	<u>3,127</u>	<u>4,138</u>

6. MOVEMENT IN FUNDS

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
Unrestricted funds			
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
	£	£	£
Unrestricted funds			
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 £
Unrestricted funds			
General fund	20,684	2,293	22,977
	_____	_____	_____
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	84,176	(81,883)	2,293
	_____	_____	_____
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	20,684	20,123	40,807
	_____	_____	_____
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	201,139	(181,016)	20,123
	_____	_____	_____
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
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
Other income		
Interest received	<u>353</u>	<u>35</u>
Total incoming resources	116,557	84,176
EXPENDITURE		
Raising donations and legacies		
Direct costs	30	853
Performance costs	<u>91,677</u>	<u>69,306</u>
	91,707	70,159
Support costs		
Management		
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
Finance		
Bank charges	<u>415</u>	<u>1,257</u>
Total resources expended	<u>99,133</u>	<u>81,883</u>
Net income	17,830	2,293

This page does not form part of the statutory financial statements