

Company registration number: 08501560

Charity registration number: 1151812

The Forget-me-not Chorus Cardiff

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 April 2023

HSJ Accountants Ltd
Severn House
Hazell Drive
Newport
South Wales
NP10 8FY

Trustees' Report

May 1st 2022–April 30th 2023



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1. Introduction

Described as 'a spa for the soul', Forget-me-not Chorus (FMNC) supports those living with and alongside dementia through the power of song. Inclusive singing sessions in community, care home, hospital, and online settings empower participants to use and share their creative voice: stimulating pride, educating others and challenging stigma.

Over twelve years' experience of working with families impacted by this terminal condition have taken FMNC from one Cardiff-based pilot choir to an innovative, pioneering service now accessed across the UK and beyond.

Awards

Gold: The Sir Bryn Terfel Foundation Wales Care Award for Promoting the Arts in Social Care 2022

The award, sponsored by the Pendine Arts & Community Trust was presented to Kate Woolveridge, co-founder and director of the charity at the ceremony for promoting the arts in social care. The glittering Wales Care Awards took place at City Hall in Cardiff on Friday, October 21, 2022.



2. Our Service

Our aim is to support all people living with and alongside dementia, wherever they are in their dementia journey.

We have five strands of work:

1. Community

Weekly sessions for people living with and alongside dementia in:

- North Wales, Newport, Cardiff North, Cardiff South & Vale, and online

Weekly sessions for people who have loved and lost someone with dementia:

- Calon Chorus for participants in South Wales

This innovative service was launched in partnership with Cardiff & Vale University Health Board in September 2022.

2. Care home services

20 Singing Strong Care Home Choruses

(one in person session per month in each home fully funded by FMNC)

- 3 in North Wales
- 6 in Cornwall
- 2 in Blaenau Gwent
- 2 in Rhondda Cynon Taf
- 2 in Bridgend
- 1 in Newport
- 4 in Cardiff & Vale

- 42 care homes join us at a weekly Zoom session from throughout the UK

Singing Strong Forte Care Home

(weekly in person sessions, one funded by FMNC, 2 funded by the home)

- 3 homes in Cardiff and the Vale

Forget-me-not Care Home Chorus

(all in person sessions funded by the care home)

- 2 in Cardiff & Vale

3. Hospital in-patient services

- Cardiff & Vale – Fortnightly sessions with the Young Onset Dementia Cariad Unit (Barry Hospital), East 12 (University Hospital Llandough Mental Health Service for Older Persons) & Lakeside Unit (University Hospital of Wales)
- Hywel Dda – Fortnightly sessions in Bryn Golau Ward & Ward 3 (Prince Philip Hospital), St Non Ward & Ward 12 (Withybush Hospital), Enlli & Ystwyth Ward (Bronglais Hospital)

4. Pre-recorded Singing Sessions

- Sing, sing together (x2)
- Christmas with FMNC
- Party with FMNC
- Shalom, my friend
- Sing with me, dance with me
- Cân o'r galon
- Canwch gyda fi, dawnsiwch gyda fi
- If music be the food of love, play on

5. Artistic Projects & Training

Across the Years – a cross-generational project

Forget-me-not Chorus was thrilled to link Llandough Primary School, Vale of Glamorgan with Nazareth House Care Home, Cardiff and Machen Primary School, Caerphilly with Cartref, Cardiff for a very special intergenerational writing project. During Spring 2023, primary school pupils and residents wrote postcards to each other, and met on Zoom to sing songs of friendship with repertoire spanning 70 years of the Queen's reign. During this time, care homes were still experiencing intermittent lock downs due to Covid-19 so this connection with a wider community was more important than ever.

We marked the project's culmination with Jubilee 'Across the Years' parties where residents and pupils met in-person for the very first time to celebrate together. Residents and pupils alike responded to each other with warmth and friendship. They performed for their friends and family, friends of FMNC and some VIP guests from the Cardiff community including a film crew from ITV Wales.

The postcards...

"I heard this week we are going to go on a zoom with you. I cannot wait"

"I was so happy to hear you can speak Spanish because I am part Spanish and part Irish but I cannot speak Gaelic but I might try learning it"

"Your name is lovely too! My nan is a librarian too, I love reading books"

"I like to be around people and I am happiest when I can chat"

"We had a noisy but happy home, we didn't have a lot of toys but lots of love"

We shared stories and experiences...

Child: We are learning about the first man to walk on the moon, it's really cool

Resident: I remember watching the moon landing on television, it was in black and white in those days of course...

Child: That's so cool that you watched the man walk on the moon in black and white - we sometimes put a black and white effect on our videos that we make on the iPad.

... and sang together, of course!



We asked everyone to tell us how they felt on the day...

"Happy"

"Joan was still talking about it all two hours later"

"Today I'm feeling amazing
to see new friends"



Jenny Rathbone @JennyRathbone · Jun 11

...

It was an extraordinary event. Thanks so much for inviting me. Keep up the brilliant work @FMNChorus



Love Lifted Me – Summer 2022

'Love Lifted Me' was a Country & Western themed project that ran across our community and care home sessions. Choristers were raring to put their cowboy hats, boots, and rhinestones on and sing some well-known classics by Dolly Parton, Kenny Rogers, Jonny Cash and many more.

Christmas Extravaganza North and South Wales – Autumn 2023

We celebrated Christmas in style with our groups in South and North Wales. In North Wales, we were delighted to run our first family Christmas sharing in Bodelwyddan Hall. In South Wales, choristers from Newport, Cardiff and the Vale of Glamorgan were delighted to return to our usual pre-pandemic venue, All Nations Centre, Cardiff.

Each year, we love to see our friends of Forget-me-not Chorus at our Christmas celebrations, and were delighted to be able to return to share in music, mulled wine and stollen in-person. We shared an eclectic repertoire of music including a Ukrainian River song. Weekly rehearsals were uplifting and full of laughter as we practised our Ukrainian text. Through music, we showed our support for the Ukrainian families who have made Wales their home and – through the Welsh Refugee Council – invited them to join us At All Nations. Our South Wales choirs were also invited to perform at St David's Hall alongside City Voices Cardiff at their annual concert.

We'll Keep a Welcome – Spring 2023

Our North Wales group continued to welcome new participants with a project of traditional Welsh songs. We sang a selection of Welsh classics including Calon Lân, Green Green Grass of Home and Sosban Fach, as well as hits from The Carpenters and more, all under the We'll Keep a Welcome theme celebrating Wales.

It was a wonderful afternoon and we are so thankful to everyone who came along to support us. We have grown from just a handful of members and hope more will join us throughout the year because this is a fantastic way to make friends in a warm, welcoming environment. Everyone sang so well, from the bottom of their hearts, and it was a great way for us to demonstrate the hard work and fun we have had as a group over the past months.

Toby Fagan, FMNC North Wales session coordinator



Let the Good Times Roll – Spring 2023

Our Singing Strong Care Home Chorus programme and zoom sessions participated in a project based on fun, party and good times.

Bespoke Workshop Leader Training & RWCMD Interns

Crucial to our success, all members of our professional music team are deeply inspired by music, and want to share their passion for singing in a setting where everyone can feel happy contributing, whatever their ability. Having honed our unique training and mentoring programme 'the Forget-me-not Way' we have now expanded this in partnership with Royal Welsh College of Music and Drama, offering two first year Master of Opera students a placement training opportunity.

3.How the Power of Song Makes a Real Difference

We harness the power and meaning of music and song to help people with dementia, and make a genuine difference. Research (International Longevity Centre UK/Utley Foundation, 2018) found evidence that music has significant physical and mental health benefits for those with dementia and helps them retain their speech and language skills longer. Analysis showed that music helps to minimise some of the behavioural and psychological symptoms such as agitation, can help to tackle anxiety and depression, and importantly helps improve quality of life.

Crucially, we make a difference to those living alongside dementia too. In addition to the physical and emotional benefits that singing brings, being part of FMNC provides families and carers with mutual support and understanding, as they have the opportunity to meet with and share experiences with people who are on a similar journey.



4. Our Values



CREATING COMMUNITIES

A devastating impact of dementia is the sense of isolation that it can bring.

We provide a trusting environment that encourages a community of mutual support and understanding. A safe, inclusive space where all behaviours are accepted.



JOY

Dementia is devastating.

We create singing communities where joy and laughter are the norm, providing an escape from the relentless caring routine.



EMPOWERING

Dementia debilitates. As the disease progresses, it will reduce capabilities, making what were formerly everyday activities a huge challenge. This drains confidence and leads to a sense of isolation.

We provide a meaningful artistic platform; restoring pride, bringing pleasure and raising awareness of the impact of living with and alongside dementia.



EXCELLENCE

A diagnosis of dementia is often accompanied by the perception that people are no longer able to contribute and consequently can be patronised and marginalised.

We counter this perception by always working to the highest possible standards. Collaborating with professional artists creates performance works of the highest artistic merit, exceeding expectations and building self-esteem.

5.Impact



164 community sessions

These sessions supported 150 people living with and alongside dementia in the community – in our local community choirs in Cardiff North, Cardiff South, Newport and North Wales and also those from further afield from Cornwall to Scotland via Zoom.



417 care home sessions

We ran in-person sessions in 25 care homes supporting over 500 residents and staff.



39 care home zoom sessions

39 sessions were attended by 42 care homes, supporting over 650 residents and staff.



47 hospital sessions

We ran 47 sessions across 9 wards, in two health boards supporting over 700 in patients and hospital staff.



9 pre-recorded singing sessions

Professionally filmed resources specially designed to bring joy, movement and song to all are available FREE for all to access via Youtube, DVD and download.



25 volunteers

Volunteer singing buddies in our community choirs, care home and hospital sessions

Pre-recorded Singing Sessions

Forget-me-not Chorus is an amazing interactive resource that the residents engage in every time. Music has a way of reaching individuals with dementia when nothing else can, and it always raises spirits here at Llys Elian.

Activity Coordinator, Llys Elian

	2020	April 2022	April 2023
No of care homes using our PRS sessions	52	941	1432
Locations	Wales	UK wide	International
Accessibility	Free via Youtube and FMNC website	Free via Youtube & FMNC website & DVD	Free via Youtube & FMNC website & DVD
Language	English	English & Cymraeg	English & Cymraeg

FMNC Goes Global!

FMNC has always had the ambition to bring the power of song to as many people impacted by dementia as possible, so when pandemic restrictions drove us to evolve our physical offering to a virtual online one, we seized the opportunity to significantly extend our reach.

We were determined to show that no one had been forgotten behind the closed doors of lockdown and by September 2020, 52 Welsh care homes were engaging with our online resources.

Today, our Forget-me-not family continues to grow and we are now supporting people in all corners of the world. The 1,416 homes signed up for our pre-recorded sessions now include care homes in:

- Australia
- The Falkland Islands
- New Zealand
- The Channel Islands
- Isle of Wight
- Ireland
- Canada



6.Our Team

Senior Management Team



Kate Woolveridge
Artistic Director



Sarah Teagle
Administrative Director



Katherine Harri
Head of Fundraising

- ⇒ 10 trustees
- ⇒ 14 music leaders
- ⇒ 14 pianists
- ⇒ 4 staff members
- ⇒ 2 freelance project managers/administrators
- ⇒ 1 freelance communications manager
- ⇒ 4 session coordinators
- ⇒ 25 volunteer singing buddies



7.Future plans

In the next year we aim to:

- Commission a new performance piece, 'Serenade: I'll be there for you and you for me, so that we can be the best that we can be'
- Create a new project 'Bring Me Sunshine' for care homes, hospitals and community
- Run a remembrance event 'Your Song in my Heart' to allow our Forget-me-not family a collective space to remember and honour their loved ones
- Extend the pilot of our hospital programme across the Hywel Dda region adding a second music team
- Revive a bespoke commission 'Demenstoria: a artistic expression of living with dementia'
- Build our core staff team
- Research a new community chorus in Cornwall and add a second music team
- Run a partnership singing project with Gellideg Foundation Group, Merthyr
- Run additional monthly sessions with two care homes in the Vale of Glamorgan, one in Newport and one in North Wales
- Create a new performance project for residents of Penylan House 'Food Glorious Food'

8.Fundraising

Forget-me-not Chorus has always had a prudent financial approach; looking to ensure that there are sufficient funds to meet ongoing responsibilities, but also to ensure that a surplus is generated year-on- year to build the charity's reserves and enable continued expansion and development.

A Fundraising & Development Strategy Document prepared by the Head of Development offers a brief analysis of the fundraising history of FMNC, with an overview of the charity's position as it approaches the end of each financial year. The 'live' document explores the sustainability of all current income streams, identifying factors that have influenced development to date, and addresses potential challenges in the next financial year. New income streams are explored, with suggested action points set out as short, medium and longer term plans. A diverse range of income streams is essential for sustainability. Agreed measurable goals/key performance indicators allowing constant evaluation throughout the year to ensure that targets are met.

Forget-me not Chorus is grateful for every donation that helps us to make a difference through the power of song. We extend sincere appreciation for all donations of all sizes: those made by individuals, corporate supporters, and Friends of FMNC. We say a special thank you to those who made gifts in memory of a loved one.

We are grateful for the generosity of those who took on a fundraising challenge for FMNC, those who arranged an event to benefit the charity, and those who supported FMNC fundraising events including:

- The Penhill Cup Golf Day
- Holm House Summer Lunch
- Autumn Winetasting at Cardiff Arms Park

We are fortunate to receive support from a number of trusts and foundations whose awards may cover core costs, fund new projects, and/or support specific activities and programmes of work.

Trust & Foundation funding for the financial year ending April 30th 2022 includes:



Charity name: Forget-me-not Chorus
Other names charity is known by: The Forget-me-not Chorus Cardiff, FMNC
Charity number: 1151812
Charity's operating address: 5 Lewis Road, Llandough, CF64 2LW

Names of the Charity Trustees who Manage the Charity

<i>Trustee Name</i>	<i>Office (if any)</i>	<i>Appointed if not whole year</i>	<i>Retired</i>
1: David Jackson	Chair		
2: Non Tudur Williams			
3: Bryan Hughes	Vice Chair		
4: David Hill	Treasurer		
5: Jackie Askey			
6: Dr. Rosie Tope			
7: Dr. Haydn Mayo			
8: Dr. Gavin Davies			
9: Dr. Gwawr Ifan			
10: Dendy Vickery			

Names & Addresses of Advisors (Delete rows which are not relevant)

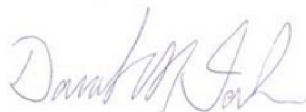
<i>Name</i>	<i>Address & Postcode</i>
HSJ Accountants	Severn House, Hazell Drive, Newport, NP10 8FY

Names of Senior Staff with Delegated Responsibilities

<i>Name</i>	<i>Role</i>
1: Kate Woolveridge	Artistic Director
2: Sarah Teagle	Administrative Director
3: Katherine Harri	Head of Development

The Trustees declare that they have approved the Trustees' Report above.
Signed on behalf of the Charity's Trustees.

Signature:



Full Name: David Jackson
Position: Chairperson
Date: 21/11/23

Signature:



Full Name: Bryan Hughes
Position: Vice Chairperson
Date: 21/11/23

The Forget-me-not Chorus Cardiff

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The Forget-me-not Chorus Cardiff

Independent Examiner's Report to the trustees of The Forget-me-not Chorus Cardiff ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 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 Forget-me-not Chorus Cardiff 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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 Forget-me-not Chorus Cardiff 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 Andrew Hill FCCA ACA DChA BFP

Severn House
Hazell Drive
Newport
South Wales
NP10 8FY

29 November 2023

The Forget-me-not Chorus Cardiff

Statement of Financial Activities for the Year Ended 30 April 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	46,799	210,701	257,500
Charitable activities	4	44,168	-	44,168
Other trading activities	5	9,877	-	9,877
Total income		<u>100,844</u>	<u>210,701</u>	<u>311,545</u>
Expenditure on:				
Charitable activities	7	(123,156)	(161,300)	(284,456)
Other expenditure	8	<u>(287)</u>	<u>-</u>	<u>(287)</u>
Total expenditure		<u>(123,443)</u>	<u>(161,300)</u>	<u>(284,743)</u>
Net (expenditure)/income		<u>(22,599)</u>	<u>49,401</u>	<u>26,802</u>
Net movement in funds		(22,599)	49,401	26,802
Reconciliation of funds				
Total funds brought forward		<u>114,611</u>	<u>94,363</u>	<u>208,974</u>
Total funds carried forward	18	<u><u>92,012</u></u>	<u><u>143,764</u></u>	<u><u>235,776</u></u>

The notes on pages 5 to 14 form an integral part of these financial statements.

The Forget-me-not Chorus Cardiff

Statement of Financial Activities for the Year Ended 30 April 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	62,864	209,464	272,328
Charitable activities	4	6,760	-	6,760
Other trading activities	5	4,964	-	4,964
Other income	6	208	-	208
Total income		<u>74,796</u>	<u>209,464</u>	<u>284,260</u>
Expenditure on:				
Charitable activities	7	<u>(59,377)</u>	<u>(166,745)</u>	<u>(226,122)</u>
Total expenditure		<u>(59,377)</u>	<u>(166,745)</u>	<u>(226,122)</u>
Net income		<u>15,419</u>	<u>42,719</u>	<u>58,138</u>
Net movement in funds		15,419	42,719	58,138
Reconciliation of funds				
Total funds brought forward		<u>99,192</u>	<u>51,644</u>	<u>150,836</u>
Total funds carried forward	18	<u><u>114,611</u></u>	<u><u>94,363</u></u>	<u><u>208,974</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 18.

The Forget-me-not Chorus Cardiff

(Registration number: 08501560)

Balance Sheet as at 30 April 2023

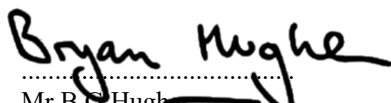
	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	862	-
Current assets			
Debtors	14	4,335	8,610
Cash at bank and in hand	15	240,118	215,182
		244,453	223,792
Creditors: Amounts falling due within one year	16	(9,539)	(14,818)
Net current assets		234,914	208,974
Net assets		235,776	208,974
Funds of the charity:			
Restricted income funds			
Restricted funds		143,764	94,363
Unrestricted income funds			
Unrestricted funds		92,012	114,611
Total funds	18	235,776	208,974


For the financial year ending 30 April 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 2 to 14 were approved by the trustees, and authorised for issue on 25 October 2023 and signed on their behalf by:


Mr B G Hughes
Trustee


Mr D M Jackson
Trustee

The notes on pages 5 to 14 form an integral part of these financial statements.

The Forget-me-not Chorus Cardiff

Notes to the Financial Statements for the Year Ended 30 April 2023

1 Charity status

The charity is limited by guarantee, incorporated in Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

5 Lewis Road

Llandough

Cardiff

CF64 2LW

These financial statements were authorised for issue by the trustees on 25 October 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The Forget-me-not Chorus Cardiff meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

The Forget-me-not Chorus Cardiff

Notes to the Financial Statements for the Year Ended 30 April 2023

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The Forget-me-not Chorus Cardiff

Notes to the Financial Statements for the Year Ended 30 April 2023

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

The Forget-me-not Chorus Cardiff

Notes to the Financial Statements for the Year Ended 30 April 2023

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations from individuals	21,129	30,183	51,312	40,576
Legacies	3,106	-	3,106	2,630
Gift aid reclaimed	9,547	-	9,547	1,250
Grants, including capital grants;				
Grants from other charities	8,967	180,518	189,485	226,767
Regular giving and capital donations	4,050	-	4,050	1,105
	<u>46,799</u>	<u>210,701</u>	<u>257,500</u>	<u>272,328</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Choir & musical activities	<u>44,168</u>	<u>44,168</u>	<u>6,760</u>

5 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2022 £
Events income;			
Other events income	<u>9,877</u>	<u>9,877</u>	<u>4,964</u>
	<u>9,877</u>	<u>9,877</u>	<u>4,964</u>

6 Other income

	Total 2023 £	Total 2022 £
Fees and supplies	<u>-</u>	<u>208</u>

The Forget-me-not Chorus Cardiff

Notes to the Financial Statements for the Year Ended 30 April 2023

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Choir & musical activities		103,186	15,572	118,758	96,769
Staff costs		17,995	145,728	163,723	128,385
Governance costs	9	1,975	-	1,975	968
		<u>123,156</u>	<u>161,300</u>	<u>284,456</u>	<u>226,122</u>

8 Other expenditure

	Note	Unrestricted funds General £	Total 2023 £
Depreciation, amortisation and other similar costs		287	287
		<u>287</u>	<u>287</u>

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	1,873	1,873	858
Legal fees	100	100	110
Other governance costs	2	2	-
	<u>1,975</u>	<u>1,975</u>	<u>968</u>

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

The Forget-me-not Chorus Cardiff

Notes to the Financial Statements for the Year Ended 30 April 2023

11 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	143,194	118,616
Social security costs	15,717	7,972
Pension costs	4,812	1,797
	<u>163,723</u>	<u>128,385</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Charitable activities	<u>4</u>	<u>4</u>

No employee received emoluments of more than £60,000 during the year.

The Forget-me-not Chorus Cardiff

Notes to the Financial Statements for the Year Ended 30 April 2023

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
Additions	1,149	1,149
At 30 April 2023	1,149	1,149
Depreciation		
Charge for the year	287	287
At 30 April 2023	287	287
Net book value		
At 30 April 2023	862	862

14 Debtors

	2023 £	2022 £
Trade debtors	4,335	8,610

15 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	240,118	215,182

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	2,398	11,267
Other taxation and social security	6,349	2,964
Other creditors	792	587
	9,539	14,818

17 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £4,812 (2022 - £1,797).

The Forget-me-not Chorus Cardiff

Notes to the Financial Statements for the Year Ended 30 April 2023

18 Funds

	Balance at 1 May 2022 £	Incoming resources £	Resources expended £	Balance at 30 April 2023 £
Unrestricted funds				
<i>General</i>				
General funds	114,611	100,844	(123,443)	92,012
Restricted funds				
Arts Council of Wales	8,000	21,964	(21,964)	8,000
Glamorgan Voluntary Services	2,322	-	(2,322)	-
Arts Council England	6,500	26,479	(15,336)	17,643
Utleigh Foundation	2,500	5,000	(3,750)	3,750
The Foyle Foundation	1,250	-	(1,250)	-
The Big Give	18,269	30,183	(28,340)	20,112
Community Foundation Wales	5,000	-	(5,000)	-
The Waterloo Foundation	8,000	-	(8,000)	-
C3SC	2,893	-	(2,893)	-
Conwy Loneliness & Isolation Fund	1,500	-	(1,500)	-
WCVA: Third Sector Resilience Fund 3	23,619	-	(23,619)	-
Global Make Some Noise	14,510	14,510	(24,183)	4,837
D'Oyly Carte Charitable Trust	-	3,000	(1,000)	2,000
Newport City Council	-	9,918	(3,306)	6,612
Albert Hunt Trust	-	2,000	(1,000)	1,000
Darkley Trust	-	2,603	-	2,603
Garfield Weston Foundation	-	10,000	(3,333)	6,667
GC Gibson Charitable Trust	-	4,004	(1,504)	2,500
Hywel Dda UHB	-	44,340	-	44,340
Hodge Foundation	-	30,000	(10,000)	20,000
Marsh Charitable Trust	-	700	-	700
Newby Trust	-	6,000	(3,000)	3,000
Total restricted funds	<u>94,363</u>	<u>210,701</u>	<u>(161,300)</u>	<u>143,764</u>
Total funds	<u><u>208,974</u></u>	<u><u>311,545</u></u>	<u><u>(284,743)</u></u>	<u><u>235,776</u></u>

The Forget-me-not Chorus Cardiff

Notes to the Financial Statements for the Year Ended 30 April 2023

	Balance at 1 May 2021 £	Incoming resources £	Resources expended £	Balance at 30 April 2022 £
Unrestricted funds				
<i>General</i>				
General funds	99,192	74,796	(59,377)	114,611
Restricted				
Arts Council of Wales	10,125	21,964	(24,089)	8,000
Glamorgan Voluntary Services	4,390	9,930	(11,998)	2,322
Masonic Charitable Foundation	4,583	-	(4,583)	-
Arts Council England	-	13,028	(6,528)	6,500
Utley Foundation	-	15,000	(12,500)	2,500
The Foyle Foundation	-	10,000	(8,750)	1,250
The Big Give	14,148	22,819	(18,698)	18,269
Community Foundation Wales	8,483	5,000	(8,483)	5,000
The Waterloo Foundation	-	15,000	(7,000)	8,000
C3SC	-	4,340	(1,447)	2,893
GAVO	3,166	-	(3,166)	-
Conwy Loneliness & Isolation Fund	1,391	2,905	(2,796)	1,500
WCVA: Third Sector Resilience Fund 3	-	23,619	-	23,619
Global Make Some Noise	-	14,510	-	14,510
D'Oyly Carte Charitable Trust	4,583	-	(4,583)	-
Ty Cerdd	525	-	(525)	-
Vale of Glamorgan	250	-	(250)	-
NESTA	-	14,750	(14,750)	-
Newport City Council	-	8,280	(8,280)	-
Postcode Local Trust	-	19,319	(19,319)	-
Gibbs Charitable Trust	-	1,500	(1,500)	-
The Oakdale Trust	-	500	(500)	-
Colwinston Charitable Trust	-	3,000	(3,000)	-
Simon Gibson Charitable Trust	-	4,000	(4,000)	-
Total restricted funds	<u>51,644</u>	<u>209,464</u>	<u>(166,745)</u>	<u>94,363</u>
Total funds	<u><u>150,836</u></u>	<u><u>284,260</u></u>	<u><u>(226,122)</u></u>	<u><u>208,974</u></u>

19 Analysis of net assets between funds

The Forget-me-not Chorus Cardiff

Notes to the Financial Statements for the Year Ended 30 April 2023

	Unrestricted funds General £	Restricted funds £	Total funds at 30 April 2023 £
Tangible fixed assets	862	-	862
Current assets	100,689	143,764	244,453
Current liabilities	(9,539)	-	(9,539)
Total net assets	<u>92,012</u>	<u>143,764</u>	<u>235,776</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 30 April 2022 £
Current assets	129,429	94,363	223,792
Current liabilities	(14,818)	-	(14,818)
Total net assets	<u>114,611</u>	<u>94,363</u>	<u>208,974</u>