

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 2024

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

Trustees' Report and Accounts 2023 – 2024

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 thirteen years' experience have taken FMNC from one Cardiff-based pilot choir to a pioneering service now accessed across the UK and beyond.



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.

Our vision

To bring joy and meaning into the lives of those living with and those affected by dementia through the power of song

Our mission

To empower those impacted by dementia, offering an opportunity to share the joy of music in a safe and normalising environment, inspiring all to participate to the best of their abilities

Our values

Excellence

A diagnosis of dementia is often accompanied by the perception that people can no longer contribute. 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.

Community

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

Empowerment

As dementia 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.

Joy

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



Photography by Jake Morley

We aim to support those living with *and* alongside dementia, wherever they are in their dementia journey through four strands of work.

Strand One | Community

Weekly sessions for people living with and alongside dementia take place in:

- Cardiff North
- Cardiff South & Vale
- Denbighshire & Conwy
- Newport
- online



We come away, smiling, happy, reinvigorated, and mum comes alive!

Community Chorister

Strand Two | Care home services (as of April 2023)

Singing Strong Care Home Choruses receive one session per month fully-funded by FMNC

- 3 in North Wales
- 6 in Cornwall
- 2 in Blaenau Gwent
- 2 in Rhondda Cynon Taf
- 1 in Bridgend
- 3 in Newport
- 6 in Cardiff & Vale
- 50 care homes that join us at a weekly Zoom session located throughout the UK

Singing Strong Forte Care Homes receive weekly sessions: one session funded by FMNC and 2 sessions funded by the home

- 3 homes in Cardiff & Vale of Glamorgan

Forget-me-not Care Home Choruses fund all sessions received themselves

- 3 in Cardiff & Vale of Glamorgan



Family/friends of our residents have commented on how amazing the service is and have noticed improvement in their relative when they have visited afterwards.

Care Home, Penarth

Strand Three | Hospital in-patient services

Cardiff and Vale University Health Board

- Young Onset Dementia Ciriad Unit (Barry Hospital)
- East 12 (University Hospital Llandough Mental Health Service for Older Persons)
- Lakeside Unit (University Hospital of Wales)

Hywel Dda University Health Board

- Bryn Golau Ward & Ward 3 (Prince Philip)

- St Non Ward & Ward 12 (Withybush Hospital)
- Enlli & Ystwyth Ward (Bronglais)

Strand Four | Pre-recorded Singing Sessions

- Sing, sing together 1
- Sing, sing together 2
- 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
- Bring me sunshine

Projects forgetmenotchorus.com/projects

One in two people will be affected by dementia in their lifetime: either by caring for someone with the condition, developing it themselves, or both (Alzheimer's Research UK). For many people, much is feared about dementia despite its prevalence. For FMNC choristers, it is the stuff of daily life. Each day brings encounters with difficulties, pleasures, challenges, laughs and losses, absurdities, frustrations, and love. Our creative output serves to demystify the condition. We celebrate and honour those who live with *and* alongside dementia, bringing a sense of achievement and artistic joy to all involved. Our bar is set high in terms of excellence and quality, and choristers are challenged to learn new works, defying expectations and demonstrating what *can* be achieved on the dementia journey. Our service is not about bringing back old memories by singing old songs: instead, we engage, empower, and energise in the *moment* by offering a creative voice to our choristers.

September 2022 - September 2024: Calon Chorus, South Wales

Launched in partnership with Cardiff & Vale University Health Board in September 2022, this innovative project for people who have loved and lost someone with dementia offered weekly singing sessions led by Ben Pinnow.

June 2023: *Serenade*, South Wales

On 4th June, over a hundred members of the Forget-me-not family joined together on stage at Wales Millennium Centre's Weston Studio to premiere *Serenade - I'm there for you and you for me, so that we can be the best that we can be*. This brand new commission in partnership with Welsh National Opera challenged preconceptions about what can be achieved on the dementia journey and was performed alongside a professional ensemble of WNO players and FMNC musicians for a full house.



How wonderful to bring three community choruses, our newly formed Calon Chorus and our South Wales music leaders together to celebrate the power of song to change lives.

Kate Woolveridge



Photography by Jake Morley

June 2023: BBC Cardiff Singer of the World Workshop, Royal Welsh College of Music & Drama

As part of the competition's fringe events, we were invited to share the Forget-me-not Way with a live audience and a global online audience. Choristers from three of our community choruses were joined on stage by care home choristers participating in our Singing Strong programme. Accompanied by activity coordinators, family members and Forget-me-not buddies, they travelled across South Wales to share in the fun. We were joined on stage by one of our music team, who also happens to be the Welsh representative and finalist in BBC CSOW, soprano Jess Robinson. Taking time from the busiest of weeks, Jess performed *I offer you my song* (the aria written for her in our latest commission, *Serenade*.)

September 2023: RWCMD Intern Training Programme, Cardiff

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.

September 2023: *Your Song in My Heart*, Bethany Baptist Church

In September 2023, we held our first remembrance event *Your Song in My Heart* generously supported by The Darkley Trust. We welcomed over 100 members of the Forget-me-not family to Bethany Baptist Church, Cardiff. Carefully chosen readings and musical performances from cellist Rosalind Acton and pianist Nicki Rose allowed us to honour those we love, no longer with us in body but whose spirit and memory live with us each and every day. Performing three pieces during the service, they demonstrated the sense of community, friendship and love that is at the heart of all we do. Those in attendance were given a flower on arrival, and invited to write the name of those they were honouring on a card. At the end of the service, all were welcomed to add their flower to a tree of remembrance to create something new and beautiful. Each name was read aloud during the final musical offering, a new composition by Kate Woolveridge (arr. Nicki Rose) entitled '*Your Song in My Heart*'.



Autumn 2023: Christmas Celebrations, North and South Wales

January 2024 - March 2024: Forget-me-not Chorus at Gellideg Foundation, Merthyr

Weekly singing sessions for community participants run in partnership with Gellideg Foundation, Merthyr.

January 2024: Team training day, Wales Millennium Centre

We are able to achieve our high artistic standards through the skill, commitment and empathy displayed by our team of freelance musicians who are experts in their field, offering musical excellence combined with the specialist skill-set needed to empower, enable and inspire a vulnerable group to engage and sing. Freelance music and staff team members from South Wales, North Wales, West Wales and Cornwall came together to share best practice and benefit from peer support at our bespoke training day.



April 2024: *Demenstoria*, Royal Welsh College of Music and Drama

Originally commissioned in 2014 by FMNC & Welsh National Opera, *Demenstoria* is an innovative artistic exploration of the reality of the condition. Louise Osborn's libretto set by David George Harrington, demystifies the condition, honouring the choristers' lived experience. The revival was performed by our South Wales community choirs, Calon, soprano Fflur Wyn, performers from Royal Welsh College of Music & Drama, and freelance instrumentalists.

“

**Remember, remember, because you can remember
That I am a person with a skin as thin as your own.
My name is not Dementia,
And each song we sing tells a different story.
For we are as separate as you are to me.**

An excerpt from 'Demenstoria' libretto by Louise Osborn



Photography by Jake Morley

April 2024: *Food Glorious Food*, Penylan House

Food Glorious Food is the result of conversations between staff and residents of Penylan House and poet Emma Jenkins. Emma has woven food and feasting memories into poems which were read alongside songs performed by FMNC Penylan House.

“

I'm always looking for a taste of home.
The anchor to the blissful past; that cornerstone
Of youth, of family, of the laughs we had.
Home has a taste, a piquancy, a sweet aroma
That lingers on the tongue and spreading through the senses
Sending a wave of memory – I smile.

An excerpt from libretto by Emma Jenkins



Photography by FlashNash

April 2024: St Austell Community Choir pilot, Cornwall

FMNC has brought the power of shared song to staff and residents of six Cornish care homes since 2021 and this pilot project will see us bring our first community chorus outside Wales to St Austell, Cornwall. Throughout April 2024 the team of highly-trained, professional musicians delivered a series of taster sessions across St Austell and the surrounding area with the aim of establishing a community choir.

Impact

- **145 community sessions** supported **150 people** living with and alongside dementia in the community in Cardiff North, Cardiff South & Vale, Newport, and Denbighshire & Conwy
- **418 care home sessions** delivered in-person at 25 care homes supported over **700 residents and staff**
- **35 zoom sessions** attended by 50 care homes, supported over **650 residents and staff**
- **112 hospital sessions** across 9 wards in two health board regions supported over **1000 inpatients and hospital staff**
- **21 volunteer singing buddies** helped us to build community through the power of shared song
- **10 pre-recorded singing sessions** have over **2000 subscribers!**



Forget-me-not Chorus 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. Our Forget-me-not family continues to grow and we are now supporting people in all corners of the world. The 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, and Canada.



	2020	April 2022	April 2023	April 2024
No of homes	52	941	1432	2031
Locations	Wales	UK wide	International	International
Accessibility	Free via Youtube & website	Free via Youtube & website, DVD	Free via Youtube & website DVD	Free via Youtube & website, DVD
Language	English	English & Cymraeg	English & Cymraeg	English & Cymraeg

Our commitment remains to offer our sessions to stream and download free of charge to any individual or care home that requests them.



My mom and I sang together and she did a few solos and put together a song for me. I videoed these precious moments. Music is magic!

Facebook Feedback from New York, USA

Our team

- Senior Management Team
- 11 trustees
- 14 music leaders
- 15 pianists
- 4 staff members
- 4 session coordinators
- 21 volunteer singing buddies



Awards

Kate Woolveridge was recognised with an MBE in the 2024 King's New Years Honours List for services to people with dementia and their families

Kate was also awarded the Welsh Music Guild Pendine Arts & Community Trust Award for Music 2023

Future plans

In the next year we want to:

- create a new project *The Paris Olympics* for care homes, hospitals and community
- consolidate our care home work to offer a bespoke service called 'Duet' to our care homes in South Wales, North Wales & Cornwall
- create a new community choir in St Austell, Cornwall adding a second music team
- revive our 2021 choral commission *With Joy My Soul Sings* for a live performance in spring 2025

Fundraising & Development

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 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 regular gifts from 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 including the Cardiff Half Marathon and a 15,000 foot Sky Dive, those who arranged an event to benefit the charity such as 'A Gathering in the Garden', and those who supported FMNC fundraising events including our autumn wine tasting at Cardiff Masonic Hall and Holm House fundraising lunch.



We are fortunate to receive generous support from a number of trusts and foundations whose awards 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 2024 includes:



FMNC in the media

- **April 2024** Jacs Hill joined Roy Noble on BBC Radio Wales
- **February 2024** Kate Woolveridge joined Roy Noble on BBC Radio Wales
- **May 2023** www.forgetmenotchorus.com/western-mail-coverage-for-serenade/
- **April 2023** www.rhyljournal.co.uk/news/23482899.dementia-choir-song-first-live-performance-bodelwyddan

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: 11 – 13 Penhill Road Cardiff CF11 9PQ

Name of the charity Trustees who manage the charity:

Name	Role	Appointment	Retired
	(if any)	(if not whole year)	
Dr Rachel Akande		16.10.23	
Jackie Askey			16.10.23
Daniel Benham		16.10.23	
Dr Gavin Davies			
David Hill	Treasurer		
Bryan Hughes	Vice Chair		
Dr Gwawr Ifan			
David Jackson OBE	Chair		
Christine Lewis		16.10.23	
Dr Haydn Mayo			
Dr Rosie Tope			16.10.23
Dendy Vickery			
Non Tudur Williams			

Names and addresses of advisors:

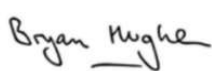
Name	Address
HSJ Accountants	Severn House Hazell Drive Newport NP10 8FY

Names of senior staff with delegated responsibilities:

Name	Role
Kate Woolveridge MBE	Director (Artistic)
Sarah Teagle	Director (Operations)
Katherine Harri	Director (Development and Communications)

The Trustees declare that they have approved the Trustees' report above.

Signed on behalf of the charity's Trustees




Bryan Hughes
Chair
15.10.2024

Dr Gavin Davies
Trustee
15.10.2024

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 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 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

23 October 2024

The Forget-me-not Chorus Cardiff

Statement of Financial Activities for the Year Ended 30 April 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	95,918	178,891	274,809
Charitable activities	4	49,929	-	49,929
Other trading activities	5	5,858	-	5,858
Other income	6	110	-	110
Total income		<u>151,815</u>	<u>178,891</u>	<u>330,706</u>
Expenditure on:				
Charitable activities	7	(147,771)	(215,171)	(362,942)
Other expenditure	8	(215)	-	(215)
Total expenditure		<u>(147,986)</u>	<u>(215,171)</u>	<u>(363,157)</u>
Net income/(expenditure)		<u>3,829</u>	<u>(36,280)</u>	<u>(32,451)</u>
Net movement in funds		3,829	(36,280)	(32,451)
Reconciliation of funds				
Total funds brought forward		<u>92,012</u>	<u>143,764</u>	<u>235,776</u>
Total funds carried forward	18	<u><u>95,841</u></u>	<u><u>107,484</u></u>	<u><u>203,325</u></u>

The notes on pages 5 to 16 form an integral part of these financial statements.

The Forget-me-not Chorus Cardiff

Statement of Financial Activities for the Year Ended 30 April 2024 (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>

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

The funds breakdown for 2023 is shown in note 18.

The notes on pages 5 to 16 form an integral part of these financial statements.

The Forget-me-not Chorus Cardiff

(Registration number: 08501560)

Balance Sheet as at 30 April 2024

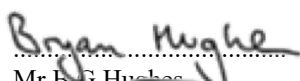
	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	646	862
Current assets			
Debtors	14	15,901	4,335
Cash at bank and in hand	15	196,751	240,118
		212,652	244,453
Creditors: Amounts falling due within one year	16	(9,973)	(9,539)
Net current assets		202,679	234,914
Net assets		203,325	235,776
Funds of the charity:			
Restricted income funds			
Restricted funds		107,484	143,764
Unrestricted income funds			
Unrestricted funds		95,841	92,012
Total funds	18	203,325	235,776


For the financial year ending 30 April 2024 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 16 were approved by the trustees, and authorised for issue on 15 October 2024 and signed on their behalf by:


Mr B G Hughes
Trustee


Dr G Davies
Trustee

The notes on pages 5 to 16 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 2024

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:

11-13 Penhill Road

Cardiff

CF11 9PQ

These financial statements were authorised for issue by the trustees on 15 October 2024.

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 2024

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.

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:

The Forget-me-not Chorus Cardiff

Notes to the Financial Statements for the Year Ended 30 April 2024

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 2024

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations from individuals	21,433	36,960	58,393	51,312
Legacies	6,478	-	6,478	3,106
Gift aid reclaimed	8,866	-	8,866	9,547
Grants, including capital grants;				
Grants from other charities	45,358	141,931	187,289	189,485
Regular giving and capital donations	13,783	-	13,783	4,050
	95,918	178,891	274,809	257,500

4 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Choir & musical activities	49,929	49,929	44,168

5 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2023 £
Events income;			
Other events income	5,858	5,858	9,877
	5,858	5,858	9,877

6 Other income

	Unrestricted funds General £	Total 2024 £
Fees and supplies	110	110

The Forget-me-not Chorus Cardiff

Notes to the Financial Statements for the Year Ended 30 April 2024

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Choir & musical activities		128,151	46,432	174,583	118,758
Staff costs		17,723	168,739	186,462	163,723
Governance costs	9	1,897	-	1,897	1,975
		<u>147,771</u>	<u>215,171</u>	<u>362,942</u>	<u>284,456</u>

8 Other expenditure

	Note	Unrestricted funds General £	Total 2024 £	Total 2023 £
Depreciation, amortisation and other similar costs		215	215	287
		<u>215</u>	<u>215</u>	<u>287</u>

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	1,860	1,860	1,873
Legal fees	37	37	100
Other governance costs	-	-	2
	<u>1,897</u>	<u>1,897</u>	<u>1,975</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 2024

11 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	168,739	143,194
Social security costs	12,090	15,717
Pension costs	5,633	4,812
	<u>186,462</u>	<u>163,723</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:

	2024 No	2023 No
Charitable activities	<u>5</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 2024

12 Taxation

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

13 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 May 2023	1,149	1,149
At 30 April 2024	1,149	1,149
Depreciation		
At 1 May 2023	287	287
Charge for the year	216	216
At 30 April 2024	503	503
Net book value		
At 30 April 2024	646	646
At 30 April 2023	862	862

14 Debtors

	2024 £	2023 £
Trade debtors	15,901	4,335

15 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	196,751	240,118

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	5,056	2,398
Other taxation and social security	3,909	6,349
Other creditors	1,008	792
	9,973	9,539

The Forget-me-not Chorus Cardiff

Notes to the Financial Statements for the Year Ended 30 April 2024

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 £5,633 (2023 - £4,812).

The Forget-me-not Chorus Cardiff

Notes to the Financial Statements for the Year Ended 30 April 2024

18 Funds

	Balance at 1 May 2023 £	Incoming resources £	Resources expended £	Balance at 30 April 2024 £
Unrestricted funds				
<i>General</i>				
General funds	92,012	151,815	(147,986)	95,841
Restricted funds				
Arts Council of Wales	8,000	22,275	(8,000)	22,275
Cardiff & Vale University Health Board	-	11,704	(5,137)	6,567
Hywel Dda UHB	44,340	11,700	(52,140)	3,900
The Big Give	20,112	36,960	(32,432)	24,640
Cardiff Third Sector Council (C3SC)	-	5,824	-	5,824
Moondance Foundation	-	8,750	(6,900)	1,850
People's Postcode Lottery	-	25,000	(20,833)	4,167
Garfield Weston Foundation	6,667	10,000	(10,834)	5,833
Millenium Stadium Charitable Trust	-	6,886	(3,200)	3,686
Hodge Foundation	20,000	30,000	(30,000)	20,000
PACT	-	2,500	(750)	1,750
D'Oyly Carte Charitable Trust	2,000	3,500	(2,300)	3,200
Pen Y Cymoedd Wind Farm Community Fund CIC	-	3,792	-	3,792
Arts Council England	17,643	-	(17,643)	-
Utleby Foundation	3,750	-	(3,750)	-
Global Make Some Noise	4,837	-	(4,837)	-
Newport City Council	6,612	-	(6,612)	-
Albert Hunt Trust	1,000	-	(1,000)	-
Darkley Trust	2,603	-	(2,603)	-
GC Gibson Charitable Trust	2,500	-	(2,500)	-
Marsh Charitable Trust	700	-	(700)	-
Newby Trust	3,000	-	(3,000)	-
Total restricted funds	<u>143,764</u>	<u>178,891</u>	<u>(215,171)</u>	<u>107,484</u>
Total funds	<u><u>235,776</u></u>	<u><u>330,706</u></u>	<u><u>(363,157)</u></u>	<u><u>203,325</u></u>

The Forget-me-not Chorus Cardiff

Notes to the Financial Statements for the Year Ended 30 April 2024

	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				
Arts Council of Wales	8,000	21,964	(21,964)	8,000
Hywel Dda UHB	-	44,340	-	44,340
The Big Give	18,269	30,183	(28,340)	20,112
Garfield Weston Foundation	-	10,000	(3,333)	6,667
Hodge Foundation	-	30,000	(10,000)	20,000
D'Oyly Carte Charitable Trust	-	3,000	(1,000)	2,000
Arts Council England	6,500	26,479	(15,336)	17,643
Utley Foundation	2,500	5,000	(3,750)	3,750
Global Make Some Noise	14,510	14,510	(24,183)	4,837
Newport City Council	-	9,918	(3,306)	6,612
Albert Hunt Trust	-	2,000	(1,000)	1,000
Darkley Trust	-	2,603	-	2,603
GC Gibson Charitable Trust	-	4,004	(1,504)	2,500
Marsh Charitable Trust	-	700	-	700
Newby Trust	-	6,000	(3,000)	3,000
Glamorgan Voluntary Services	2,322	-	(2,322)	-
The Foyle Foundation	1,250	-	(1,250)	-
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)	-
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 2024

The specific purposes for which the funds are to be applied are as follows:

Cardiff & Vale University Health Board - Delivery in Cardiff & Vale UHB settings;

Hywel Dda University Health Board - Delivery in Hywel Dda UHB settings;

Moondance Foundation - Supported the role of Artistic Assistant and the training, mentoring, and development of this role by Kate Woolveridge;

Garfield Weston Foundation - Restricted for core (by December 2024);

Hodge Foundation - Restricted for core (by October 2024);

PACT - North Wales community (by September 2024);

D'Oyly Carte Charitable Trust - Restricted for core (by December 2023);

Pen Y Cymoedd Community Fund CIC - Care home programme: 24 sessions for Ysguborwen (RCT);

Albert Hunt Trust - Core (by December 2023);

Darkley Trust - Supported Your Song in My Heart event in September 2023;

GC Gibson Charitable Trust - For pianos awarded in Jan 2023;

Marsh Charitable Trust - Restricted for core (by March 2024);

Newby Trust - Restricted for core (by October 2023).

The Forget-me-not Chorus Cardiff

Notes to the Financial Statements for the Year Ended 30 April 2024

19 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 April 2024 £
Tangible fixed assets	646	-	646
Current assets	120,640	92,012	212,652
Current liabilities	(9,973)	-	(9,973)
Total net assets	111,313	92,012	203,325
	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	92,012	143,764	235,776