

Trustees' Annual Report for the period

From

Period start date

10 April 2022

To

Period end date

09 April 2023

Section A Reference and administration details

Charity name Stile Antico Foundation

Other names charity is known by n/a

Registered charity number (if any) 1156615

Charity's principal address 17 Sussex Gardens

Fleet

Postcode

GU51 2TL

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|---|-----------------------|-----------------|-----------------------------------|---|
| 1 | Stefan Paetke | Chair | n/a | n/a |
| 2 | Emma Adlard | n/a | n/a | n/a |
| 3 | Rebecca Chilton | n/a | n/a | n/a |
| 4 | Christophe Kasolowsky | n/a | n/a | n/a |
| 5 | Lindsay Kemp | n/a | n/a | n/a |
| 6 | Jessica Robson-Hill | n/a | n/a | n/a |
| 7 | Elisabeth Munns | n/a | n/a | n/a |

Names of the trustees for the charity, if any, (for example, any custodian trustees)

| Name | Dates acted if not for whole year |
|------|-----------------------------------|
| n/a | |
| | |
| | |

Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
| n/a | | |
| | | |
| | | |
| | | |

Name of chief executive or names of senior staff members (Optional information)

n/a

Section B Structure, governance and management

Description of the charity's trusts

| | |
|---|--------------------------------------|
| Type of governing document (eg. trust deed, constitution) | Constitution |
| How the charity is constituted (eg. trust, association, company) | Charitable Incorporated Organisation |
| Trustee selection methods (eg. appointed by, elected by) | Trustees are elected by each other |

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

The basic arrangements for the Stile Antico Foundation (SAF) are unchanged from those outlined in previous years' reports. The Foundation supports the charitable activities of the Renaissance choral singing Group *Stile Antico* ('the Group'), but also allows support for similar groups and soloists in the very early stage of their careers. The Group's objectives are to bring the Renaissance choral music repertoire to new audiences by means of innovative programming and a performance style almost unique to *Stile Antico*, which sings one-to-a-part and without a conductor. This offers a uniquely intense musical experience to audiences, enhanced by creating new ways to present the music and thus engage with wider audiences new to the repertoire.

To achieve these objectives, the SAF Trustees work closely with members of the Group, some of whom attend Trustees' meetings. By this means the Group shares information with Trustees about current and future projects, and Trustees offer guidance and help wherever their expertise allows them to do so. In deciding to offer financial support, Trustees always have the charitable purpose of each project as the major criterion for agreeing a grant at the forefront of their minds.

A Business Plan for SAF was drawn up when it commenced operations in 2014, and this has been regularly reviewed and updated since that time in line with changing economic circumstances. In particular this has led Trustees strongly to support the Group's search for wider sources of funds, such as Arts Council England and other relevant providers.

A considerable matter for Trustees' attention was Governance issues. As reported previously, a great effort was devoted to satisfying the requirements of the GDPR and Safeguarding and Protection Directive, and a series of revised documents and procedures were approved. All Governance documents and procedures are reviewed annually to ensure that they continue to be fit for purpose and to monitor compliance.

Summary of the objects of the charity set out in its governing document

To advance, improve, develop and maintain public appreciation of the music performed by choral groups specialising in the Renaissance repertoire. This is achieved by funding performances and concerts by choral groups, including principally but not exclusively by *Stile Antico*, as well as education workshops and projects designed to promote appreciation of choral music at little or no cost to participants. SAF's commitment to supporting the development of new programmes has been enhanced by providing funds to contemporary composers to write pieces for incorporating into *Stile Antico*'s programmes so that modern interpretations of common themes sit alongside those written by composers such as William Byrd. During 2022-23 SAF's support has enhanced its charitable purposes through the recording of new programmes on CDs, via a variety of outreach activities (many of which had not been able to take place during recent years due to COVID-19), and performing new programmes around and outside of the UK.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

Bursaries for Young Singers

SAF has funded bursaries for young singers since 2014. The scheme was improved following feedback from previous participants, and its scope extended to offer an award to a choral ensemble at the start of their career. The 2019-2021 Bursary was awarded to *Fount and Origin*, a group of ten singers which received coaching from *Stile Antico* over a period of two years, as well as a financial grant. Due to the impact of COVID-19, the bursary was extended through 2021 into 2022, which was made possible through a grant from the Gisela Graham Foundation. The culmination of the project saw the production of a CD, "The Sword and the Lily 15th century polyphony for Judgement Day – Inventa 1008", by *Fount and Origin* which showcases underperformed and neglected music from the 15th century. The recording is widely available, through YouTube, Spotify and Apple Music, for public benefit. The Foundation's total contribution including the expansion of the bursary to include the recording was £3556.

Youth Consort – August 2022

After a hiatus of two years (due to COVID-19), the popular *Stile Antico* Youth Consort course returned in August 2022. Over the course of the three days 25 singers, aged 15-32, received coaching from members of the Group with the aim of developing their ensemble skills, musical interpretation, and knowledge of Renaissance repertoire. Singers were introduced to singing from part books and choir books, a new experience for all participants. The three-day course was well received by all participants and the course ended with a performance.

SAF provided £600 to the participants to cover bursaries and the running of the course. The Youth Consort is an essential part of our outreach to younger singers and will run again in the next year.

Come and Sing Event - November 2022

On 12 November 2022, the Group ran a 'Come and Sing' event at University Church, Oxford. The Foundation supported a contribution of £300 towards the singers' fees and conductor's fee for the session.

Come and Sing events garner popularity due to their inclusivity across ages and appeal to both enthusiasts of the Group's music and amateur singers eager to enhance their skills while exploring new repertoire. At this event the Group's members offered information about the music piece and its context to enhance the experience. Feedback from participants was overwhelmingly positive.

The payment of £1500 was not made until the 2023-24 financial year so this will be covered until next year's report.

Byrd & Vivanco Project

December 2022 saw the performance of Vivanco and Byrd at the Sacra Capilla de El Salvador in Ubeda, a UNESCO World Heritage Site in Andalusia as part of the Ubeda and Baeza Festival of Early Music. The programme was devised to celebrate the 400th anniversary of the death of William Byrd in 2023 and the 400th anniversary of the death of Sebastian de Vivanco in 2022. In the case of Vivanco much of his work has either remained unpublished, or has only recently been published, so there is strong reason to believe that several of the pieces we performed may not have been heard for several centuries.

SAF's contribution enabled the Group to engage Gareth Thomas to produce new editions of several of Vivanco's work, acquire recently constructed editions from the Spanish musicologist Jorge Martin, and fund rehearsals to learn these new pieces.

The concert was sold out and was filmed for the CNDM (Spanish Ministry of Culture and Sports) archive. Two officials from CNDM were at the concert and were delighted with the Group's performance and keen that the music should be integrated into other programmes, something that the Group will work on in the future.

The payment was not made until the 2023-24 financial year so this will be covered until next year's report.

Songs of Longing and Exile

This long-running project reached its conclusion with a sold-out performance in St Alban's Cathedral in January 2023. Concerts in this period also include one in June 2022 at Canterbury Cathedral. These performances featured Syrian oud-player Rihab Azar and we were joined by refugee choir Woven Gold and by the poet Lemn Sissay.

Outreach in this period included a performance and workshop with 30 Sixth Form Students and local amateur singers at St Paul's Church Canterbury in June 2022, and a workshop for Ukrainian refugees and their hosts on Ukrainian and British repertoire, approx. 40 participants at St Alban's Cathedral, in January 2023.

Furthermore, there has been several opportunities to air the project outside of the concert and workshop arena. Including, Classic FM putting videos of the project, together with an article about the project, on their Facebook page and website. Videos have also been uploaded to YouTube about the project.

It was wonderful to see this project come to fruition having persevered through changes and delays due to COVID-19. Overall, SAF Contributed £6000 to this project (paid in financial years prior to this report). Additional funding for the project has been supported by the Arts Council England.

Rehearsal costs for a new programme - *The Mystic Rose*

The Foundation has supported the Group in their preparation of a new programme, The Mystic Rose, for performances in the UK and abroad. The programme showcases music written in honour of the Virgin Mary, spanning three centuries and four countries. The funds, £6,480, for this project were committed to and paid in 2021-22, rehearsals began in January 2022. The programme, however, had its first performance in

May 2022 in Oxford, where the Group have been Artists in Residence at University Church for the past year.

A second performance took place in May 2022, in Helsinki at the Aurore Festival. This concert was recorded by the Finnish Broadcasting Company, YLE, and a member of the Group provided an interview with a radio presenter, both of which can be listened to online.

A further performance took place in Germany in September 2022, and performances of this programme will continue to be offered into 2023-2024.

Dartington - Summer 2022

The Group hold an annual residency at the Dartington International Summer School as a vital part of their outreach activities. The Group's activity included vocal and ensemble coaching, side-by-side singing experience and performances.

It was an incredibly valuable opportunity for many amateur singers to make music with others, build on musical skills, an experience new repertoire they hadn't previously known or sung. The Foundation supported the group's participation to the total of £2,894. It was a very successful year for the group, and they intend to be back for the next season.

Series of Recordings with Decca

Stile Antico have been engaged by Decca to release three "anniversary" recordings over 5 years, which are as follows:

- 2021 Josquin des Prez
- 2023 William Byrd
- 2025 Giovanni da Palestrina

In order to produce each of these discs, *Stile Antico* needed to raise some £20,000 to cover their preparation, rehearsal and performance fees for each recording. The Foundation has contributed £5,000 to the series of three discs, and the majority of the remainder of the funds has been raised via the Foundation from a range of generous donors. At the year-end 2022-23, the restricted recording fund stood at £20,864. Further funds will be raised, as necessary, in future years. The des Prez CD was recorded in July 2020 and released early in January 2021 ("The Golden Renaissance" Decca 485 1340). The Byrd was recorded in May 2022 and released in January 2023 to coincide with the 400th anniversary of the composer's death.

Bursaries for Young Singers

SAF has funded bursaries for young singers since 2014. The scheme was improved following feedback from previous participants, and its scope extended to offer an award to a choral ensemble at the start of their career. Regrettably, the Group could not identify a suitable choral ensemble for the 2022-2023 award, consequently the allocated funds have been retained by SAF to be used in the next year.

COVID-19 Payment Costs (part 2)

Due to the ongoing impact of COVID-19 and to ensure charitable activities continued, extra costs associated with touring in Europe and the USA, such as Covid testing, were funded as essentials. SAF contributed £2646 in 2021-22, and a further £555.80 in 2022-23. These costs were not covered by other funding sources.

Rodolfus

Stile Antico collaborated with the Rodolfus Choir on a 3-day course for young singers, with members of Stile Antico as tutors, over the weekend of 31 March to 2 April 2023. Around 30 singers attended the course, ranging in age from 16-22, and the course was free of charge for them to attend. The course culminated in a very well-attended public concert performance of the music worked on over the weekend in Christ Church Cathedral, Oxford, comprising full choir items, performances from each small group as well as a few pieces from our 'England's Nightingale' programme performed by 6 members of Stile Antico. The payment of £1500 was not made until the 2023-24 financial year so this will be covered until next year's report.

You **may choose** to include further statements, where relevant, about:

- policy on grant making;
- policy programme related investment;
- contribution made by volunteers.

Section D

Achievements and performance

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

The Foundation has developed its programme of grants in pursuit of its charitable objects as outlined in the paragraphs above describing how funds were disbursed in the year.

During the 2022-23 period, support from donors and grantors has remained strong based on our clear objectives, strong governance, and delivery of high-quality charitable projects through new “channels” such as online activities and extended outreach to young people. This has been achieved primarily through Stile Antico’s creative approach to programming.

Upon completion of each funded project, Trustees receive a report from the Group which describes the activities undertaken, and comments on how well the objectives were achieved. Apart from occasions such as commissions to composers where an upfront payment is normal, funds are paid following receipt of such a report. The knowledge gained from this feedback has been used to modify and improve projects undertaken subsequently.

The Board of Trustees has been strengthened by the appointment of a new Trustee, Elisabeth Munns. Elisabeth was recruited through SAF piloting an initiative of appointing a Youth Trustee in order to provide an opportunity for a young professional to offer their own contribution and perspective to the operations of the Foundation, whilst also gaining valuable experience of charity governance within the music sector. The Youth Trustee position was intended to be for a year with the opportunity of extension, and SAF are pleased that Elisabeth has agreed to remain a Trustee for the 2023-24 period.

Section E

Financial review

| | | | | | |
|--------------------------------|------------|------------|-----------------|------------|--|
| Stile Antico Foundation | | Charity No | 1156615 | | |
| | | Company No | | | |
| Annual accounts for the period | | | | | |
| Period start date | 10/04/2022 | To | Period end date | 09/04/2023 | |

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity

Income (Note 3)

Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

Total

Expenditure (Notes 6)

Expenditure on:

Raising funds

Charitable activities

Separate material expense item

Other

Total

Net income/(expenditure) before tax for the reporting period

Tax payable

Net income/(expenditure) after tax before investment gains/(losses)

Net gains/(losses) on investments

Net income/(expenditure)

Extraordinary items

Transfers between funds

Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

Net movement in funds

Reconciliation of funds:

Total funds brought forward

Total funds carried forward

Guidance Note

| | Unrestricted funds £ F01 | Restricted income funds £ F02 | Endowment funds £ F03 | Total funds £ F04 | Prior year funds £ F05 |
|-----|--------------------------------|-------------------------------------|-----------------------------|-------------------------|------------------------------|
| S01 | 24,142 | | - | 24,142 | 27,608 |
| S02 | 590 | - | - | 590 | |
| S03 | | - | - | - | |
| S04 | | - | - | - | |
| S05 | | - | - | - | |
| S06 | 228 | - | - | 228 | |
| S07 | 24,960 | - | - | 24,960 | 27,608 |
| S08 | | - | - | - | |
| S09 | 12,800 | | - | 12,800 | 19,529 |
| S10 | 15,710 | | | 15,710 | |
| S11 | 450 | - | - | 450 | |
| S12 | 28,960 | - | - | 28,960 | 19,529 |
| S13 | - 4,000 | - | - | - 4,000 | 8,079 |
| S14 | - | - | - | - | - |
| S15 | - 4,000 | - | - | - 4,000 | 8,079 |
| S16 | - | - | - | - | - |
| S17 | - 4,000 | - | - | - 4,000 | 8,079 |
| S18 | - | - | - | - | |
| S19 | - | - | - | - | - |
| S20 | | - | - | - | - |
| S21 | | - | - | - | |
| S22 | - 4,000 | - | - | - 4,000 | 8,079 |
| S23 | 79,352 | - | - | 79,352.35 | 71,273 |
| S24 | 75,352 | - | - | 75,352 | 79,352 |


Section B Balance sheet

| | Guidance Note | Unrestricted funds | Restricted income funds | Endowment funds | Total this year | Total last year |
|---|---------------|--------------------|-------------------------|-----------------|-----------------|-----------------|
| | | £ F01 | £ F02 | £ F03 | £ F04 | £ F05 |
| Fixed assets | | | | | | |
| Intangible assets (Note 15) | B01 | - | - | - | - | - |
| Tangible assets (Note 14) | B02 | - | - | - | - | - |
| Heritage assets (Note 16) | B03 | - | - | - | - | - |
| Investments (Note 17) | B04 | - | - | - | - | - |
| Total fixed assets | B05 | - | - | - | - | - |
| Current assets | | | | | | |
| Stocks (Note 18) | B06 | - | - | - | - | - |
| Debtors (Note 19) | B07 | 1,092 | - | - | 1,092 | 407 |
| Investments (Note 17.4) | B08 | - | - | - | - | - |
| Cash at bank and in hand (Note 24) | B09 | 74,261 | - | - | 74,261 | 78,946 |
| Total current assets | B10 | 75,353 | - | - | 75,353 | 79,353 |
| Creditors: amounts falling due within one year (Note 20) | B11 | - | - | - | - | - |
| Net current assets/(liabilities) | B12 | 75,353 | - | - | 75,353 | 79,353 |
| Total assets less current liabilities | B13 | 75,353 | - | - | 75,353 | 79,353 |
| Creditors: amounts falling due after one year (Note 20) | B14 | - | - | - | - | - |
| Provisions for liabilities | B15 | - | - | - | - | - |
| Total net assets or liabilities | B16 | 75,353 | - | - | 75,353 | 79,353 |
| Funds of the Charity | | | | | | |
| Endowment funds (Note 27) | B17 | - | - | - | - | - |
| Restricted funds (Note 27) | B18 | 20,864 | - | - | 20,864 | 32,367 |
| Designated Funds (Note 27) | | 25,200 | - | - | 25,200 | 11,700 |
| Unrestricted funds | B19 | 29,288 | - | - | 29,288 | 35,285 |
| Revaluation reserve | B20 | - | - | - | - | - |
| Fair value reserve | B21 | - | - | - | - | - |
| Total funds | B22 | 75,353 | - | - | 75,353 | 79,353 |


The trustees are satisfied that the charity is entitled to exemption from the requirement to obtain an audit under the Charities Act 2011

The trustees acknowledge their responsibilities for complying with the requirements of the Charities Act 2011 with respect to accounting records and the preparation of the accounts

Signed by one or two trustees/directors on behalf of all the trustees/directors

| Print Name | Date of approval dd/mm/yyyy |
|--|--------------------------------|
|  | 08/02/2024 |
| C KASOLOWSKY | |

Signature of director authenticating accounts being sent to Companies House

| Signature | Date dd/mm/yyyy |
|--|--------------------|
|  | 08/02/2024 |
| S PAETKE | Print name |

| | |
|-----------|-----------------------|
| Section C | Notes to the accounts |
|-----------|-----------------------|

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

| |
|---|
| ✓ |
|---|

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

| |
|---|
| ✓ |
|---|

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

| |
|-------------------------------------|
| <input checked="" type="checkbox"/> |
|-------------------------------------|

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

| | |
|--|-----|
| An explanation as to those factors that support the conclusion that the charity is a going concern; | n/a |
| Disclosure of any uncertainties that make the going concern assumption doubtful; | n/a |
| Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern. | n.a |

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

| | | |
|------|---|------------------------|
| Yes* | ✓ | * -Tick as appropriate |
| No* | | |

Please disclose:

| | |
|---|--|
| (i) the nature of the change in accounting policy; | |
| (ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and | |
| (iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP. | |

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

| | | |
|------|---|------------------------|
| Yes* | ✓ | * -Tick as appropriate |
| No* | | |

Please disclose:

| | |
|---|--|
| (i) the nature of any changes; | |
| (ii) the effect of the change on income and expense or assets and liabilities for the current period; and | |
| (iii) where practicable, the effect of the change in one or more future periods. | |

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

| | | |
|------|---|------------------------|
| Yes* | ✓ | * -Tick as appropriate |
| No* | | |

Please disclose:

| | |
|---|--|
| (i) the nature of the prior period error; | |
| (ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and | |
| (iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts. | |

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

| | Start of period £ | End of period £ |
|---------------------------------------|-------------------------|-----------------------|
| Fund balances as previously stated | | |
| <i>Adjustments:</i> | | |

Fund balance as restated _____

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

| | End of £ |
|--|-------------|
| Net income/(expenditure) as previously stated | |
| <i>Adjustments:</i> | |

Previous period net income/(expenditure)
as restated _____

| Section C | | Notes to the accounts | (cont) | | | | | |
|--|---|---|--------|-----|------|---|---|---|
| Note 2 | Accounting policies | | | | | | | |
| 2.2 INCOME | | | | | | | | |
| Recognition of income | <p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none">the charity becomes entitled to the resources;it is more likely than not that the trustees will receive the resources;the monetary value can be measured with sufficient reliability. | <table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td></td><td></td></tr></table> | Yes* | No* | N/a* | ✓ | | |
| Yes* | No* | N/a* | | | | | | |
| ✓ | | | | | | | | |
| Offsetting | <p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p> | <table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td></td><td></td></tr></table> | Yes* | No* | N/a* | ✓ | | |
| Yes* | No* | N/a* | | | | | | |
| ✓ | | | | | | | | |
| Grants and donations | <p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> | <table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td></td><td></td></tr></table> | Yes* | No* | N/a* | ✓ | | |
| Yes* | No* | N/a* | | | | | | |
| ✓ | | | | | | | | |
| Legacies | <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p> | <table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td></td><td></td><td>✓</td></tr></table> | Yes* | No* | N/a* | | | ✓ |
| Yes* | No* | N/a* | | | | | | |
| | | ✓ | | | | | | |
| Government grants | <p>The charity has received government grants in the reporting period</p> | <table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td></td><td>✓</td><td></td></tr></table> | Yes* | No* | N/a* | | ✓ | |
| Yes* | No* | N/a* | | | | | | |
| | ✓ | | | | | | | |
| Tax reclaims on donations and gifts | <p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p> | <table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td></td><td></td></tr></table> | Yes* | No* | N/a* | ✓ | | |
| Yes* | No* | N/a* | | | | | | |
| ✓ | | | | | | | | |
| Contractual income and performance related grants | <p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p> | <table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td></td><td></td><td>✓</td></tr></table> | Yes* | No* | N/a* | | | ✓ |
| Yes* | No* | N/a* | | | | | | |
| | | ✓ | | | | | | |
| Donated goods | <p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p> | <table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td></td><td></td><td>✓</td></tr></table> | Yes* | No* | N/a* | | | ✓ |
| Yes* | No* | N/a* | | | | | | |
| | | ✓ | | | | | | |
| Donated services and facilities | <p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p> | <table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td></td><td></td><td>✓</td></tr></table> | Yes* | No* | N/a* | | | ✓ |
| Yes* | No* | N/a* | | | | | | |
| | | ✓ | | | | | | |

| | | | | |
|--|--|------|-----|------|
| Support costs | The charity has incurred expenditure on support costs. | Yes* | No* | N/a* |
| | | | ✓ | |
| Volunteer help | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. | Yes* | No* | N/a* |
| | | | | ✓ |
| Income from interest, royalties and dividends | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. | Yes* | No* | N/a* |
| | | | | ✓ |
| Income from membership subscriptions | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. | Yes* | No* | N/a* |
| | | ✓ | | |
| | Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities. | Yes* | No* | N/a* |
| | | | | ✓ |
| Settlement of insurance claims | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. | Yes* | No* | N/a* |
| | | | | ✓ |
| Investment gains and losses | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. | Yes* | No* | N/a* |
| | | | | ✓ |
| 2.3 EXPENDITURE AND LIABILITIES | | | | |
| Liability recognition | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. | Yes* | No* | N/a* |
| | | ✓ | | |
| Governance and support costs | Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. | Yes* | No* | N/a* |
| | | ✓ | | |
| | Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage. | Yes* | No* | N/a* |
| | | | | ✓ |
| Grants with performance conditions | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. | Yes* | No* | N/a* |
| | | | | ✓ |
| Grants payable without performance conditions | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised. | Yes* | No* | N/a* |
| | | ✓ | | |
| Redundancy cost | The charity made no redundancy payments during the reporting period. | Yes* | No* | N/a* |
| | | | | ✓ |
| Deferred income | No material item of deferred income has been included in the accounts. | Yes* | No* | N/a* |
| | | ✓ | | |
| Creditors | The charity has creditors which are measured at settlement amounts less any trade discounts | Yes* | No* | N/a* |
| | | ✓ | | |
| Provisions for liabilities | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date | Yes* | No* | N/a* |
| | | ✓ | | |
| Basic financial instruments | The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP. | Yes* | No* | N/a* |
| | | | | ✓ |
| 2.4 ASSETS | | | | |
| Tangible fixed assets for use by charity | These are capitalised if they can be used for more than one year, and cost at least | | | |
| | They are valued at cost. | Yes* | No* | N/a* |
| | | | | ✓ |
| | The depreciation rates and methods used are disclosed in note 14. | | | |
| Intangible fixed assets | The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15. | Yes* | No* | N/a* |
| | | | | ✓ |

| | | | | | | | | |
|---|---|--|------|-----|------|---|--|---|
| | They are valued at cost. | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table> | Yes* | No* | N/a* | | | ✓ |
| Yes* | No* | N/a* | | | | | | |
| | | ✓ | | | | | | |
| Heritage assets | The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16. | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table> | Yes* | No* | N/a* | | | ✓ |
| Yes* | No* | N/a* | | | | | | |
| | | ✓ | | | | | | |
| | They are valued at cost. | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table> | Yes* | No* | N/a* | | | ✓ |
| Yes* | No* | N/a* | | | | | | |
| | | ✓ | | | | | | |
| Investments | Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table> | Yes* | No* | N/a* | | | ✓ |
| Yes* | No* | N/a* | | | | | | |
| | | ✓ | | | | | | |
| | Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table> | Yes* | No* | N/a* | | | ✓ |
| Yes* | No* | N/a* | | | | | | |
| | | ✓ | | | | | | |
| Stocks and work in progress | Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value. | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table> | Yes* | No* | N/a* | | | ✓ |
| Yes* | No* | N/a* | | | | | | |
| | | ✓ | | | | | | |
| | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table> | Yes* | No* | N/a* | | | ✓ |
| Yes* | No* | N/a* | | | | | | |
| | | ✓ | | | | | | |
| | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract. | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table> | Yes* | No* | N/a* | | | ✓ |
| Yes* | No* | N/a* | | | | | | |
| | | ✓ | | | | | | |
| Debtors | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received. | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td>✓</td><td></td><td></td></tr> </table> | Yes* | No* | N/a* | ✓ | | |
| Yes* | No* | N/a* | | | | | | |
| ✓ | | | | | | | | |
| Current asset investments | The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due. | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table> | Yes* | No* | N/a* | | | ✓ |
| Yes* | No* | N/a* | | | | | | |
| | | ✓ | | | | | | |
| | They are valued at fair value except where they qualify as basic financial instruments. | <table> <tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table> | Yes* | No* | N/a* | | | ✓ |
| Yes* | No* | N/a* | | | | | | |
| | | ✓ | | | | | | |
| POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE | | | | | | | | |

Section C **Notes to the accounts** **(cont)**

Note 3 **Income**

| Analysis of income | | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ |
|---|---|--------------------|-------------------------|-----------------|------------------|-----------------|
| Donations and legacies: | Direct Friends Donations (gift aidable) | 2,840 | | - | 2,840 | 25,474 |
| | Foreign Donations | 189 | | | 189 | 1,544 |
| | Friends (not gift aidable) | 3,000 | | | 3,000 | 403 |
| | CAF Donate Friends | 10,391 | | | 10,391 | 188 |
| | CAF Donate Gift Aid | 2,830 | | - | 2,830 | |
| | Accrued Gift Aid | 685 | | - | 685 | |
| | RF Donations | 4,207 | | | 4,207 | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total | | 24,142 | - | - | 24,142 | 27,608 |
| Charitable activities: | | | - | - | - | |
| | Youth Consort Income | 590 | - | - | 590 | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | | | - | |
| | | | - | - | - | |
| | Total | 590 | - | - | 590 | - |
| Other trading activities: | | - | - | - | - | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Income from investments: | | | - | - | - | |
| | | | - | - | - | - |
| | | | - | - | - | - |
| | Total | - | - | - | - | - |
| Separate material item of income | | | - | - | - | |
| | | | - | - | - | - |
| | | | - | - | - | - |
| | Total | - | - | - | - | - |
| Other: | Interest | 99 | - | - | 99 | - |
| | EasyDONate | 129 | - | - | 129 | - |
| | | - | - | - | - | - |
| | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| Total | | 228 | - | - | 228 | - |
| TOTAL INCOME | | 24,960 | - | - | 24,960 | 27,608 |

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Section C**Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

| | This year £ | Last year £ |
|-------|----------------|----------------|
| | | |
| | 1,091.6 | 406.6 |
| | | |
| Total | 1,091.6 | 406.6 |

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

| | This year £ | Last year £ |
|-------|----------------|----------------|
| | - | - |
| | - | - |
| | - | - |
| Total | - | - |

| | | |
|------------------|------------------------------|---------------|
| Section C | Notes to the accounts | (cont) |
|------------------|------------------------------|---------------|

Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

| | Amounts falling due within one year | | Amounts falling due after more than one year | |
|--|-------------------------------------|----------------|--|----------------|
| | This year £ | Last year £ | This year £ | Last year £ |
| Accruals for grants payable | | | - | - |
| Bank loans and overdrafts | - | - | - | - |
| Trade creditors | | | - | - |
| Payments received on account for contracts or performance-related grants | - | - | - | - |
| Accruals and deferred income | | - | - | - |
| Taxation and social security | - | - | - | - |
| Other creditors | | | - | - |
| Total | - | - | - | - |

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

| This year £ | Last year £ |
|----------------|----------------|
| - | - |
| - | - |
| - | - |
| - | - |

| Section C | Notes to the accounts | (cont) |
|-----------|-----------------------|--------|
|-----------|-----------------------|--------|

Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

| This year £ | Last year £ |
|----------------|----------------|
| - | - |
| - | - |
| 74,261 | 78,946 |
| - | - |
| 74,261 | 78,946 |

Section C **Notes to the accounts** **(cont)**

Note 27 **Designated and Restricted Funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

This table sets out the designated and restricted funds which have been confirmed as such by the trustees as well as any movements

| Fund names | Status/Year | Purpose and Restrictions | Fund balances brought forward £ | Designation or further accrual £ | Payment £ | Transfers £ | Gains and losses £ | Fund balances carried forward £ |
|---|--------------------|---------------------------------|--|---|----------------------|------------------------|-----------------------------------|--|
| Grant Vivanco | New/2022 | Designated fund | | 750 | | | | 750 |
| Come & Sing | New/2022 | Designated fund | | 300 | | | | 300 |
| Grant: New Come & Sing Programme | New/2022 | Designated fund | - | 6,500 | | | | 6,500 |
| Grant: Rudolfus | New/2022 | Designated fund | | 1,500 | | | | 1,500 |
| Grant Bursary: Fount and Origin | 2021 | Designated fund | 500 | | - 500 | | | - |
| Grant: Fount & Origin Recording | New/2022 | Designated fund | - | 2,000 | - 2,000 | | | - |
| Grant: Byrd Recording | New/2022 | Designated fund | - | 5,000 | - 5,000 | | | - |
| Reserve | UR | Designated fund | 10,000 | | | | | 10,000 |
| Annual Youth Consort | UR | Designated fund | 1,200 | 600 | - 600 | | | 1,200 |
| Grant: Byrd Workshops | New/2022 | Designated fund | | 1,200 | | | | 1,200 |
| Grant: Bursary | New/2022 | Designated fund | | 2,500 | | | | 2,500 |
| Grant: Byrd Reasons to Sing | New/2022 | Designated fund | | 1,250 | | | | 1,250 |
| Recording Fund Donations | R | Restricted for Recording fund | 27,123 | 3,400 | - 15,710 | | | 14,813 |
| Recording Fund Gift Aid 1 | R | Restricted for Recording fund | 3,994 | 807 | | | | 4,801 |
| Recording Fund Gift Aid 2 | R | Restricted for Recording fund | 1,250 | | | | | 1,250 |
| Other funds (balancing figure) | N/a | N/a | - | | | | | - |
| Total Funds as per balance sheet | | | 44,067 | 25,807 | - 23,810 | - | - | 46,064 |

Fund balances carried forward include assets and liabilities denominated in a foreign currency

| | |
|------|-----|
| Yes* | No* |
| | ✓ |

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).