

Musique Cordiale, Association Fr

Aperçu du budget prévisionnel / Compte de Résultat

Exercice 2016, 2017 : Revenues/Dépenses - Financial years 2016, 2017 :

Profit & Loss accounts Cf. Budgets 2016,2017,2018

Janvier - Décembre

Treasurer's NOTES accompanying the accounts

The accounts and provisional budget include all the costs and income of the festival and academy which are run by the association EXCEPT:

- 1 payments for the services of **orchestra conductors, the choirmaster, the teachers and the accompanist at the academy** have been paid directly in GB pounds by **The Musique-Cordiale Trust**, the independent UK charity which supports the festival. (£7500 GBP, £9000 in 2017). Such payments were, in previous years paid directly and personally by the founders of the festival
- 2 In addition, grants amounting to 1450€, 2830€ in 2017, were paid to the association as **bursaries from The Trust for academy students** AND a sum of 1000€ (in 2016) was granted to cover use of churches in the Pays de Fayence. These payments DO appear in the association accounts. The association intends to apply to The Musique-Cordiale Trust for similar sums for such items, per budget, in 2018. The Trust is raising funds to support the festival in these ways and also in 2017 and, from 2017, to **support a FREE full bursary for a student from PACA plus discounts of 75€ per person off the participation fee for singers who live in the PACA region who apply to join the MC Festival choir.**
- 3 The **employment of the paid part-time administration and development team is year-round; but they are not employed by the association.** However, the costs of this (salary, insurance and UK NI, tax / insurance, French social charges etc.) were included in the association accounts for ONLY 3 months each year in 2015 & 2016 (i.e. 25% of the actual annual cost) – and, even then, they are covered by a matching donation. The costs of this employment, working in association with but independently from the festival at other times of the year, have been met privately. They are employed by a UK-based company. The new French employees are to be covered by a French contract and full French social charges are being paid in France for their employment. The employing entity (Musique-Cordiale Services Ltd.) is a registered foreign employer in France (with French Siren number, L'ESEF - Entreprise Sans Etablissement en France) and also with HMRC in Britain. It is hoped that, in future, extra fund-raising by The Musique-Cordiale Trust may eventually enable it to offer help with these costs. (In the 2017 association budget, we included an additional 3 months of the admin costs, bringing the association's payment up to 50% of actual annual salary costs expected to be paid in that year. So, we included an additional 8800€ under the Administration heading in the provisional 2017 budget and (unsuccessfully) sought a larger subvention from the Communauté des Communes du Pays de Fayence to contribute towards this cost. Instead The Musique-Cordiale Trust contributed £6000 GBP in 2017 towards the administrator employment costs. But neither this contribution NOR any costs of employment are included in the association accounts as they were paid directly; they do appear in the accounts of the UK charity and the employing company in Britain). So, the **services of the administrator and the Development & Education officer currently come AT NO COST TO THE ASSOCIATION.** Any expenses incurred by the staff (travel etc.) ARE payable by the association and ARE included in these accounts. **(The actual costs of the organisation of the festival are therefore considerably greater than the outgoings record in the association accounts: see note 5 below).**
- 4 As in previous years, **contributions from public funds** in France are categorized multiple ways:
 - Subventions: the sums granted by the Communauté des Communes du Pays de Fayence/ Label Culturel and by the Département du Var. In 2017 : **27000€**
 - Supplementary contributions by individual communes in the Pays de Fayence to support individual events for which tickets can be purchased: in 2017:

Fayence: 3 concerts: **1500€**

Callian: **500€**

- Contributions by communes outside the Pays de Fayence to invite Musique Cordiale to stage concerts there: in 2017:
 - Bargemon: **1000€**
 - In addition, in 2017, we received considerable assistance from several towns in the form of technical services, use of venues for concerts, chairs, tables, cutlery, glasses, light and AC and the provision (not included numerically in these accounts) of food and refreshments for musicians and audiences. The most notable contributor in this category is the Ville de Seillans but we also received valuable contributions in kind in 2017 from:
 - St Paul-en-Fôret
 - Fayence
 - Callian
 - Tourrettes
 - Montauroux
 - St Raphaël
 - Claviers
 - Callas
- In 2018, we hope, again to also attract such support from, once again, Tanneron, Mons and Bagnols-en- Fôret.
- In previous accounts, we categorized receipts from towns which purchase a concert and then stage it without tickets under ticket sales rather than as subventions. However, in 2017, no concert fell into this category.

- 5 The operating costs of the association are as recorded in these accounts. The total cost of the annual festival in the Var also includes the sums paid for by other organisations, including, notably, the items listed in notes 1, 2 & 3 above.

Le coût annuel du festival et du programme associé dans le Var né par (Euros)		2016	2017	2018 budget proposé
L'association Musique Cordiale (<i>dans ces comptes</i>)		126,099	128,799	142,210
dont	<i>Contribution totale des fonds publics français</i>	30,000 (23.8%)	32,000 (24.8%)	44,000 (30.9%)
dont	<i>Contribution du Communauté des Communes du Pays de Fayence</i>	25,000 (19.8%)	27,000 (21%)	35,000 (24.6%)
dont	The Musique-Cordiale Trust (Charité enregistrée en GB qui a été établi pour aider à financer le festival et son programme)	2,450	2,830	3,500
dont	The Musique-Cordiale Trust – subvention pour les réductions pour les participants de PACA + bourse complète exclusivement pour un étudiant de la région PACA		300	1,500
dont	The Musique-Cordiale Trust – Chorales Jeunes Programme de sensibilisation dans le Var			2,000
The Musique-Cordiale Trust – PAIEMENTS DIRECTS aux enseignants de l'académie, accompagnateur, chefs d'orchestre et directeurs de musique / stages		9,000	11,000	12,000
Musique Cordiale (Société britannique qui emploie le personnel à l'année en tant qu'employeur étranger enregistré en France, L'ESEF) avec le soutien privé des fondateurs du festival et de The Musique-Cordiale Trust		27,000	31,000	70,000
dont	The Musique-Cordiale Trust – contribution à l'emploi à l'année (de l'administrateur du festival et de la personne responsable du développement et de l'éducation)	2,400	4,000	6,000
dont	contribution by L'association Musique Cordiale	8,000	0	10,000
TOTAL cost of organising the festival & programme (approx. Euros.) – non compris concerts au dehors du Var		154,100	170,800	214,210
dont	<i>Contribution totale des fonds publics français</i>	30,000 (19.5%)	32,000 (18.7%)	44,000 (20.5%)
dont	<i>Contribution du Communauté des communes du Pays de Fayence</i>	25,000 (16.2%)	27,000 (15.8%)	35,000 (16.3%)

- 6 **Reimbursement & Repayment:** It was agreed in December 2016 that long-term liabilities to the Office of Tourism in Seillans would be set against the sum expected by the association to cover dishwashing during the 2017 festival. All expected income and expenditure under this heading - and all related outstanding assets and liabilities - are therefore written off.
- 7 Additional **costs paid directly from private donations:** in addition to the employment of the administrator, there have continued to be numerous items that are paid-for on behalf of the festival by the organisers and others, including gifts in kind (accommodation, transport etc). These payments are not included in the expenses in the accounts. All festival income, apart from such donations and loans, IS listed in the accounts.
- 8 **Loans payable.** There is an outstanding interest-free debt from the association to the company which employs the administrator on our behalf. The company balance sheet at 31 May 2016 recorded this as £8,317 GBP (currently the equivalent of 9,773€) in the annual accounts that it filed, as required by UK law. Of this, £5000 has been recategorized by the company as a 5-year loan rather than a short-term trading liability of the association. In addition, most 2014-2017 interest-free loans from the association treasurer and president, personally, have now been recategorized as gifts to the association in 2016 and 2017. However, loans some remained outstanding at 31 December 2016; they continue to be at 31 Dec 2017 and have been augmented during the past year but have been **partially converted from loans to gifts** in January 2018).
- 9 Budgets for **graphic design & web-site and for book-keeping services:** we have recognized the need to continue to upgrade our website and to ensure that online payment systems (especially for purchase of tickets) are modern, reliable and functional. The visual images for the festival, on the site and in all printed materials also needed to be revitalised in 2017. We therefore agreed contracts with a new designer and with the site-administrator and increased the budget for this item to take account of this in 2018 and in future. (If additional funds can be found, we hope eventually to be able to pay for further part-time services from a year-round book-keeper, another area where our team urgently needs extra resources).
- 10 **Musique Cordiale in Kent (GB, including The Messiah in Faversham) and other events outside the PACA region.** We organise such occasional self-financing events and ask participants for contributions towards travel expenses, fees for conductors and soloists etc. accommodation and food. We also sell tickets for concerts. These events are separately managed and NONE of these costs are born by the French association although we do share the website. Many musicians and singers in the choir and orchestra (from several European countries including France) also participate in the summer festival in the Var. The Musique Cordiale Trust, the UK charity does contribute to some costs of musicians involved in these choral courses. It also subsidises participants from the PACA region if they join the choir in England. The events do not raise funds for the association; but they raise the profile of the Festival & Academy outside France and help to attract the highest calibre of perform at the summer festival in the Pays de Fayence.
- 11 **We are again pleased to report an increase in ticket sales in 2017**, for both regular and premium seating and we expect this to continue in 2018. The most notable shift is from tickets purchased at the door (and from payments by cheque) to tickets that are booked in advance online, mainly using credit and debit cards. A table providing 2018 details is attached. Online ticket sales for 2018 open on 1 April.

Jonathan Barker, Trésorier, L'association **Musique Cordiale**

Seillans, janvier 2018

MUSIQUE CORDIALE FESTIVAL 2017 : BILLETTERIE

CONCERTS DE SOIR (entrée payante, -14 ans gratuit)

Date	EVENT	VENUE	Tarifs €	TOTAL ADVANCE SALES	TOTAL ADVANCE SALES (w/o report except gloire)	TOTAL TICKETS SOLD ON DOOR	TOTAL DOOR SALES	TOTAL INCOME	SACEM charged	TOTAL TICKETS SOLD	PREMIUM TICKETS SOLD	NORMAL TICKETS SOLD	TOTAL ENFANTS	NUMBER OF LAYRANS	TOTAL INVITATIONS	TOTAL ENTRIES	PREVIOUS RECENT YEARS										
																	2014	2015	2016								
Samedi 29	Ouverture	Eglise de Seillan	25/35	45	€1,299,00	14	€350,00	€1,649,00	€88,70	59	23	36	7	50	10	126											
Lundi 31	Musique & vin	Chapelle des Seillan	30	129	€3,819,00	21	€630,00	€4,449,00	€189,10	150	2	150	2	80	0	232											
Mardi 1	Professeurs	Eglise de Seillan	20/30	42	€1,170,00	8	€180,00	€1,270,00	€0,00	50	28	22	12	60	6	128											
Mercredi 2	Orchestre	Eglise de Bargen	20/30	29	€696,00	13	€280,00	€976,00	€51,95	42	14	28	17	39	6	104											
Jeudi 3	cordes suédoises	Eglise de Tour	20/30	30	€780,00	9	€210,00	€990,00	€51,95	41	23	16	12	37	5	95											
Vendredi 4	Academy orchestra	Eglise de Seillan	25/35	67	€1,931,50	11	€285,00	€2,216,50	€168,39	78	33	45	18	65	16	177											
Samedi 5	Staples & Higarth	Eglise de Seillan	25/35	19	€545,00	13	€325,00	€870,00	€98,95	32	8	24	8	64	4	108											
Samedi 5	Gary McAuland	Place du Valat S	20/30	22	€584,00	25	€530,00	€1,114,00	€125,92	47	18	29	12	88	6	153											
Dimanche 6	Baroque	Eglise de Clavel	25/35	63	€1,915,00	57	€1,430,00	€3,345,00	€0,00	120	40	84	5	40	8	173											
Mardi 8	Magie de l'Opera	Théâtre de Verd	15/25	140	€2,900,00	83	€1,255,00	€4,155,00	€25,21	239	83	156	37	35	17	328											
Mercredi 9	Diner Musical	Gloire de mon pl	60	129	€5,856,00	2	€120,00	€5,976,00	€122,27	131	0	131	0	17	0	148											
Jeudi 10	Vocres	Eglise de Callas	20/30	74	€1,824,00	23	€470,00	€2,294,00	€0,00	100	34	66	0	30	3	133											
Vendredi 11	Orchestre	Eglise de Seillan	25/35	63	€1,819,50	25	€725,00	€2,544,50	€210,09	88	36	52	13	60	8	169											
Samedi 12	Vepres clôture	Eglise de Feyen	25/35	116	€3,383,50	57	€1,395,00	€4,758,50	€0,00	180	62	118	4	30	20	234											
TOTALS																968	€28,442,50	381	€8,165,00	1357	147	695	109	2308	1553	2095	2128

CONCERTS DE MIDI (entrée gratuite)

Mardi 1																							
Jeudi 3	Mozart																						
Vendredi 4	voix	Chapelle ND de l'Ormeau, Seillans	€25,21													€323,80	TOTAL	ENTRIES	125				
Samedi 5	Art et Musique	Chapelle ND de l'Ormeau, Seillans	€0,00													€84,36	TOTAL	ENTRIES	80				
Lundi 7	Octet	Orange Trée Calèste	€50,42													€241,20	TOTAL	ENTRIES	120				
Mardi 8	Gary	Chapelle des Pénières, Callan	€50,42													€104,10	TOTAL	ENTRIES	60				
Vendredi 11	Quintet	Chapelle Barthelemy, Montauroux	€0,00													€33,00	TOTAL	ENTRIES	100				
		Cyprus Feyence	€0,00													€322,69	TOTAL	ENTRIES	130				
																€1,109,15	TOTAL	ENTRIES	715				
																	TOTAL	ENTRIES	715				
Total SACEM incl Easter Jazz & 23/07/17 Cammandoule €1,983,22																TOTAL FESTIVAL 2017				3023			
Total SACEM incl Easter Jazz & 23/07/17 Cammandoule €1,983,22																TOTAL INCOME FESTIVAL 2017				€36,607,50			

2017: billets vendus a la porte
billets vendus en ligne et en avance

€8,165,00
€28,442,50

2673

€31,000,00