



Company number 3985838
Charity number 1085226

The Association of British Choral Directors

FINANCIAL STATEMENTS

for the year ended

30th April 2021

THE ASSOCIATION OF BRITISH CHORAL DIRECTORS
Year ended 30 April 2021
Legal and administrative information

Registered Company number	3985838 (England and Wales)	
Registered Charity number	1085226	
President	John Rutter CBE	
Vice Presidents	Brian Kay Susan Hollingworth	
Trustees:	Leslie East OBE Martin Ashley Melanie Crompton Julia Mayall Peter Owens Mark Sproson Jonathan Startup	(Chair of Trustees and Advisory Council)
Staff	Rachel Greaves Elisabeth Brierley	(General Secretary) (Training Manager)
Membership Secretary	Carol Bowns	
Registered office	20-22 Wenlock Road London N1 7GU	
Administrative office	15 Granville Way Sherborne Dorset DT9 4AS	
Principal Bankers	CAF Bank Ltd 25 Kings Hill Avenue West Malling Kent ME19 4JQ	
Independent Examiner	Christopher Wright 80 Sylvan Road Crystal Palace London SE19 2RZ	

THE ASSOCIATION OF BRITISH CHORAL DIRECTORS
Year ended 30 April 2021
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ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30th April 2021

Trustees' Report

The Trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and financial statements for the year ended 30 April 2021. The Trustees confirm that the reported financial statements of the charity comply with the current statutory requirements, the requirements of the Charity's governing documents, and the provisions of "Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" effective 1 January 2015 (Charities SORP FRS 102).

Structure, Governance and Management

abcd is a company limited by guarantee and has no share capital. It is governed by its Memorandum and Articles of Association dated 4 May 2000 and subsequent amendments, together with supplementary rules agreed by the Trustees and Council. It is registered as a charity with the Charity Commission.

The Board of Trustees, which is responsible for the financial and strategic direction of the Association, met eight times during the year, all online due to the ongoing COVID-19 pandemic. The pandemic and lack of live work since March 2020 continued to have an impact on the organisation and an increased number of meetings have been held as a result.

The Advisory Council is elected to represent the interests, views and wishes of the membership and of choral directors generally. The present Council comprises five regional representatives (out of a possible ten), two corporate members and eight expert practitioners. It meets quarterly, guiding strategy, planning future events and exchanging information. These meetings have continued online during the COVID-19 restrictions.

The Board is required to consult with and pay due regard to the outcome of the deliberations of the Council and to seek to act in accordance with any recommendations arising from them which are compatible with the achievement of the strategic aims of the Association. The Chair of Trustees also chairs the Council, and the General Secretary and the Treasurer are *ex officio* members of the Council. Trustees also attend Council meetings wherever possible.

Trustees are recruited following a needs evaluation, and advertisement inside and outside the organisation, and a succession policy for the Board and the Council operates to ensure that we continue to have the range of expertise needed as members retire. As part of their induction, new Trustees are given the following information and assistance:

- Trustee role description, memorandum and articles of association, annual report and accounts and minutes of recent meetings;
- An opportunity for discussion with other Trustees and attendance at events
- Charity Commission guidance on the role and responsibilities of Trustees

No new Trustees were appointed during the year. We continue to work to appoint Trustees with particular responsibility for marketing and finance as soon as possible.

Objectives

abcd's charitable objectives are:-

- (a) To promote, improve and maintain the education training and development of choral directors
- (b) To promote or develop for the benefit of the public the science art and craft of choral direction, conducting and training in all its branches and likewise to promote and develop improved methods of direction, conducting and training of choirs and choral singers
- (c) To promote study and research in the field of choral direction conducting and training.

ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30th April 2021

Trustees' Report (continued)

Our 5-year Strategic Plan, *Leading the Chorus* set out an overarching vision of:

A world where well-led choral singing enriches everyone's lives

and our mission:

- to equip choral leaders with the skills they need for all forms of collective singing
- to provide information and resources to help them in their work and careers
- to support them and work to improve the climate for choral music in Britain

and to run **abcd** so that our activity ultimately becomes self-sustaining.

Following the marketing review by The Worshipful Company of Marketors in 2018, the process of developing a Strategic Plan for 2020-2024 was started in 2019, with discussions involving Trustees and Council members, and a number of the recommendations were adopted. As a result of the COVID-19 pandemic restrictions, the long-term impact on the organisation and the arts in general, and indeed consideration of the new ways we have learned to work, the plan is currently being re-evaluated, initially by a small working party of Trustees.

Training and activity

Training in choral leadership is planned and delivered by the Training Manager and Director of Training, Amy Bebbington, with support from the Training and Standards Unit. The TSU is supported by the Training Moderation Group, which provides a link between the Training and Standards Unit and the Trustees. Training aims to meet the needs of individuals wherever they are in their choral conducting, and to equip them for their future careers. It is non-prescriptive in approach and develops confidence and practical skills which can be used by those leading singing of any kind. Its value and effectiveness is shown by the feedback received, the numbers applying for courses, and the success achieved by many alumni.

Our courses were continuing to gain momentum until early March 2020; our new Choral Toolkit initiative, a series of workshops for choral leaders of all kinds, had also made a successful start. Following the cancellation of live activity, our activity moved online from May 2020, and a steep technical learning curve has resulted in a successful series of webinars, workshops and networking events throughout the pandemic. We have welcomed over 1,000 members and non-members from all over the world.

Webinars: connecting with the wider choral world

Trustee Mark Sproson and Director of Training Amy Bebbington initiated a series of webinars in May 2020 whilst staff were furloughed. The response from a locked-down choral world was huge and our webinars have continued and grown right through the pandemic, led by staff with input from Trustees and Council. Our webinars have kept choral leaders in touch and provided guidance on many topics relevant to the pandemic, including streaming rehearsals, risk management and addressing vocal technique in online settings. They have also enabled us to consider a wide range of other topics, many of which might not otherwise have easily been considered, including score study sessions, performance licensing, musicianship, text and meaning, changing voices and topics for youth choir leaders.

Many of our webinars have addressed the subject of inclusivity in choral music. Topics have included the LGBTQIA choir movement, mental health inclusive choirs, working with trans singers, the challenges for women in music, and introducing diverse composers and repertoire.

Our webinars have been open to all: we have also run online sessions for members only, offering the opportunity to network and discuss their challenges with colleagues and staff and to get useful feedback and advice, along with expert advice on subjects such as technology, risk management and vocal technique.

Presenters have joined us from all over the world, both from within the **abcd** membership and many new names: our thanks to all of them.

ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30th April 2021

Trustees' Report (continued)

Online courses: keeping our training programme going

Our webinars have been supplemented by a number of longer training days. Over twenty people attended the basic skills day, which covered the foundations of choral leadership for those new to leading choirs, teachers and community musicians, and a later follow-up session was similarly well attended. We also held an online day for young conductors aged between 14 and 18 which was fully booked. Being available online has also opened up opportunities internationally and we have provided online training days for an international school in Dubai.

Singing days: the North West region's annual singing day was replaced by an online afternoon of singing with Bob Chilcott, who conducted over 120 eager singers from his home during lockdown.

Regional activity

Although live activity has not been possible, there have been a number of online networking meetings, particularly in the Midlands region, which have been well attended and have provided much-needed safe spaces for members to share concerns and experiences. As restrictions ease, we hope that live events regionally and nationally will commence more regularly. The North West region postponed their annual singing day in February 2021, but bookings are open and going well for the re-scheduled day in February 2022. Many thanks to all regional volunteers for their continuing work.

National events: Annual Convention 2020 – our online Choral Leaders' Festival

It quickly became clear that a live Convention in 2020 would be impossible. Based on the success of our webinars and other online events, our first online Choral Leaders' Festival took place from 4–6 September.

We were able to offer two concurrent strands of live sessions, plus a view-at-leisure portal. Live sessions were run using Zoom and a bespoke micro-website enabled delegate registration and personalized access to the relevant meeting links and the online resources. All sessions were recorded, allowing delegates to view sessions in the months following and for us to make selections available to members.

Corporate and Associate members submitted new repertoire under similar arrangements to live Conventions and delegates were able to view introductory videos from presenters of selected repertoire, as well as seeing links to everything submitted. Members were also invited to submit their own self-published works, resulting in a wide-ranging list of new repertoire. Our online exhibition was also viewable-at-leisure.

Whilst there is no substitute for meeting in person, we were able to make the most of some of the positive aspects of being online, welcoming international guests from Canada, the USA and Malaysia, and curating discussion panels of guests who would normally be impossible to pin down geographically. Major panel discussions ranged from the lack of racial diversity across the music sector, performance practice in Messiah, and the future of singing post-COVID-19. Saturday included a strand for everyone working with young voices, including sessions on changing voices, adapting to online teaching, and practical games and warm-ups for all ages. We were also delighted to involve our President and Vice-Presidents, members of the Kings' Singers, Latvian Voices and composers Bob Chilcott, Sarah Quartel and Philip Stopford.

Our growing online resources

Our website was redesigned within the current Content Management System and launched in April 2020. This proved to be very timely, as the publication of Martin Ashley's research paper on singing in COVID-19 times in May 2020 and subsequent advice and articles has led to a huge increase in website traffic. We have a large site and a lot of information to present and it has grown far more than anticipated in the last eighteen months. Designed for an organisation running mainly live activity, it has generally coped well with the change of emphasis to online resources and information. Ultimately a new website with new management and membership systems is planned, subject to sourcing external funding.

ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30th April 2021

Trustees' Report (continued)

At the end of the financial year 2019-2020 we made a successful application to Arts Council England's Culture Recovery Fund for emergency funding, to include funding for core costs and project funding to enable us to produce new digital resources. These now include videos and written resources for singing leaders of all kinds, covering rehearsal and conducting technique, warm up ideas and vocal technique. Alongside our growing library of webinars, this now forms a major new resource portal for members. A proportion has also been made publicly available. A major resource on diversity and inclusion has been commissioned and will be available shortly.

Under our agreement with Rhinegold Publications, members can also access an exclusive digital edition of *Choir and Organ*, with **abcd** news and articles. This is supplemented by our monthly e-newsletter *Leading Notes*.

abcd Choral Research Journal

The first issue of our new research journal, under the editorship of Professor Martin Ashley, was published online in May 2020 as part of the new resources section of the website. It is an international peer-reviewed academic research journal published with the aim of promoting research-informed practice and a scholarly approach to all aspects of collective singing. The journal covers all aspects of choral singing and choir work. Full articles are available to **abcd** members only for a twelve-month embargo period, following which authors may publish their articles in a not-for-profit open-access repository or on their own website. From that point onwards, the article is free to read by anybody. The second issue was published in October 2021, at which point the first issue became public domain.

Social media

As of 1 May 2021 we had 4,610 Twitter followers, compared with 4,200 at the same point in 2020. Our longstanding Facebook group has grown exponentially during the pandemic and had a membership of nearly 4,000 at 1 May 2021. Both social media platforms have continued to grow hugely since then, with the May-June 2021 period active in a way usually seen in much bigger organisations, thanks to the national campaign regarding the government's particular restrictions on singing. It was both a challenge and gratifying to see. Twitter and Facebook have provided a much needed source of communication with and between choral leaders during the COVID-19 pandemic.

Membership

Membership at the end of the financial year stood at 496 (2019-20: 626) individuals and 37 (2019-20: 55) Associate and Corporate Members. This figure takes into account the change in our young conductor membership from free of charge to a reduced subscription rate. We are grateful to Midlands member Carol Bowns for her continued work as Membership Secretary. We are also grateful to our Corporate and Associate members, whose active involvement is an essential feature of **abcd's** support for choral leaders.

We have recognised that the COVID-19 pandemic and the continuing cancellation of music activity would have a big impact on our members and on membership subscriptions for both 2020-21 and 2021-22. A number of measures have been put in place in both years, including offering members a three-month membership 'holiday' and paying monthly subscriptions. The estimated reduction in income was also part of the reasoning in our application to Arts Council England for emergency support. We have been pleased that although there has been a reduction in renewals, it has not reached the level we feared, and that we have been able to welcome a number of new members at this difficult time.

We were delighted to continue our relationship with two Gold Corporate Members, Oxford University Press and Hal Leonard Europe. As well as providing much needed financial support, the Gold Corporate Members have become more actively involved in the working of the Association.

ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30th April 2021

Trustees' Report (continued)

Improving the climate for choral music during a Pandemic

Campaigning

The COVID-19 pandemic has caused an unprecedented crisis in the music industry and the performing arts more generally: singing has taken a particularly big blow, in the UK and internationally. During the pandemic the Association has spent much of its time interpreting and communicating constantly changing guidance in all four Nations and advising choirs and their leaders. Whilst this has been frustrating and a drain on resources, it has also brought us into contact with many new colleagues and choral leaders and raised our profile hugely; our timely, clear and helpful information based on the latest details has been widely praised. The national press contact the Association regularly for comment and we have been both quoted and interviewed across all media formats.

In May 2020, we published a paper by Trustee Professor Martin Ashley, collating existing research and investigating current practice on singing during COVID-19. The conclusions were widely read and discussed in the industry and led to **abcd** being invited to round-table meetings with the DCMS regarding the safety of singing. Our resulting advice and risk management guidance, alongside clear communication of the latest guidelines has enabled us to reach a much wider range of singing leaders, particularly via social media, as well as having a higher profile in the industry.

We have continued to work closely with our colleagues Making Music throughout the pandemic, and both organisations have lobbied hard, often alongside other, much larger music organisations, to press for fair treatment for singing. After government-backed research was undertaken in summer 2020, non-professional singing was finally allowed again, with restrictions, from late August, and this continued, other than the November lockdown, through to Christmas, when the next lockdown stopped all non-professional activity. In spring 2021, **abcd** and Making Music led a national campaign when singing was unexpectedly singled out in the English regulations, and the lobbying to ask that indoor singing activity be brought in line with the guidance for other non-professional music activity and indoor organised sports activity resulted in national media coverage and 39 questions being tabled across parliament.

In conjunction with Making Music, we launched a new App, WellRehearsed, in May 2021. Produced in volunteer time largely by **abcd** and designed to be quick and simple to use, it shows how safe group music making is when suitable mitigations are followed by comparing the number of reported group music events with the number of reports of infections attributed to group music making. If an infection is reported, it will help identify possible causes, allow other music groups to adapt their practice and **abcd** and Making Music to update their guidance. The aim is to gain big scale data so that we can see any patterns emerging. Users of the App can also see detailed live data, to help them plan their activity appropriately. There has been much interest nationally and internationally in the App.

Our work with other organisations

The Association continues to work with other organisations through Singing Network UK, which has a growing number of national organisations promoting choral singing across a wide variety of genres, supporting over 25,000 members' choirs and over 500,000 singers, enabling choral organisations as a whole to make representations about national issues. We also work with the European Choral Association, a network of member organisations, choirs, singers, conductors, composers and choral managers in 42 European countries dedicated to education and cultural exchange among young people in the field of vocal music. Both these organisations have been a vital part of our recent campaigns.

International Federation of Choral Directors Associations. More recently we have been delighted to be founding members of the new IFCDA, which brings together choral director and choral associations from thirteen countries from all over the world to network, to promote quality training and encourage research and practice in the choral sector.

ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30th April 2021

Trustees' Report (continued)

Keeping *abcd* running

Much of the day to day running of *abcd* falls to our highly-valued and tireless staff team: Rachel Greaves, our General Secretary, supported by Elisabeth Brierley, Training Manager. Nevertheless, *abcd* could not operate without the energy, commitment and goodwill of office-holders such as our Assistant Treasurer, Convention Administrator, Director of Training and Membership Secretary, who may claim small fees which recognise, but certainly do not fully pay for, the time they give to *abcd*; the Trustees and Council members; and many volunteers involved in organising events, and in running our IT and website. *abcd* could not exist without the energy, goodwill and commitment of all of these.

At the start of the pandemic, we expected the ensuing restrictions to be relatively short-lived, but of course this has proved not to be the case. No live activity was possible during the financial year and the organisation, like all the performing arts industry, has had to adapt and survive against the odds. At the end of the financial year 2019-2020, having reviewed cash flow through to April 2021, we made a successful application to Arts Council England's Culture Recovery Fund for emergency funding, to include funding for core costs and project funding for new digital resources. This has been vital to our financial wellbeing. We were also pleased and relieved that the membership renewal rate was better than we feared. Both members of staff were furloughed at varying points during the financial years and a claim made to the Job Retention Scheme. These factors have helped us face the unique challenges of the pandemic and to consider new ways of working that will continue into the future.

Our experience of lobbying and the continuing need for that, along with running a proportion of training and events online will certainly both be part of the organisation's long-term future.

Financial Review and Reserves Policy

The financial results for the period are set out in the attached accounts. The COVID-19 pandemic continued to have an impact on our activities throughout the financial year. No live activity took place, but we were able to run regular virtual events and courses. This, the use of the Job Retention Scheme and funding from Arts Council England has resulted in a surplus for the year. Overall, there was a surplus of £19,279 (2020: deficit £15,578). These figures include a surplus on unrestricted activities of £19,279 (2020: deficit £11,249). Total Reserves were £48,254 (2020: £28,975), comprising Unrestricted Reserves of £36,910 (2020: £17,631). Total expenditure during the year was £76,988 (2020: £157,691). We remain committed to building unrestricted reserves that are at least equivalent to one year's 'core' costs; enabling us to meet our commitments and run our principal courses and events. At April 30th 2021 unrestricted reserves represented 55% (24%) of the year's 'core' costs.

COVID-19 and *abcd* as a Going Concern

During the financial year we furloughed our staff, using both full furlough and part time furlough at various points, and successfully applied for funding to cover future staffing costs and help us develop virtual resources; the continued intermittent use of furlough funding in late 2020 and early 2021, our ACE Grant and careful cost management have ensured a surplus for the 2020-21 financial year. We are continuing to use the furlough scheme intermittently during the current financial year until it closes in September 2021, but this is limited due to the winding down of the scheme and the need to balance workload. Like many arts organisations therefore, we expect that this financial year will be more difficult than the previous one and that we will make a loss. COVID-19 restrictions still impact our business, and generating income remains our main financial risk, but we hope to increase our live activity during early 2022 and also to implement a membership campaign to build on our increased profile over the last eighteen months. Having considered several scenarios and funding opportunities we have produced a cash flow forecast to April 2023 and anticipate that we will still have a reasonable level of positive reserves at the end of the next 12 months.

ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30th April 2021

Trustees' Report (continued)

Public Benefit

The Trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging. The Association relies on grants and the income from subscriptions, fees and charges to cover its operating costs. Careful consideration is given to ensuring that fees are set at levels which make activities as accessible to as wide a range of the public as possible, with a certain amount of subsidy provided for events which may be of particular benefit to a group which may not be able to afford the level of fees necessary to make it break-even, such as a day for young choral leaders. Most events are open alike to members and non-members, with the latter often making up a significant proportion of attendees. Much of the material on the website is available to all, including vacancies, our most-visited page, a proportion of our digital resources, and, at the current time, our COVID-19 advice.

ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30th April 2021

Trustees' Report (continued)

Trustees and their Interests

The following served as trustees during the year ended 30 April 2021:

Leslie East OBE (Chair)
Martin Ashley
Melanie Crompton
Julia Mayall
Peter Owens
Mark Sproson
Jonathan Startup

Statement of Trustees' Responsibilities

The Trustees (who are also directors of the charity for the purposes of the Companies Act) are responsible for preparing financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records sufficient to show and explain the company's transactions and that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime in Part 15 of the Companies Act 2006.

Independent Examiners

A resolution will be proposed at the Annual General Meeting to appoint independent examiners to the charity for the ensuing year.

Approved by the Trustees 25 January 2022, and signed on their behalf by



.....
LESLIE EAST – Chair of Trustees

INDEPENDENT EXAMINER'S REPORT
to the trustees of
THE ASSOCIATION OF BRITISH CHORAL DIRECTORS

I report to the charity trustees on my examination of the financial statements of The Association of British Choral Directors (the charity) for the year ended 30 April 2021, which comprise the Statement of Financial Activities (including Income and Expenditure Account), the Balance Sheet and the related Notes.

Responsibilities and basis of report

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

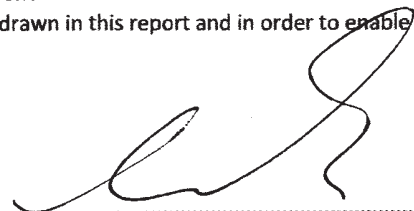
Independent examiner's statement

I have completed my examination and I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1) accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report and in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

25/1/22

Christopher Wright

80 Sylvan Road
Crystal Palace
London
SE19 2RZ

THE ASSOCIATION OF BRITISH CHORAL DIRECTORS
Year ended 30 April 2021
Statement of Financial Activities (incorporating an income and expenditure account)

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
Income from:					
Donations and legacies	2	29,350	-	29,350	557
Other trading activities	3	-	-	-	363
Investments	4	29	-	29	135
Charitable activities	5				
Convention		7,593	-	7,593	62,184
Projects and activities		13,815	-	13,815	23,504
Subscriptions		45,480	-	45,480	55,370
Total income		96,267	-	96,267	142,113
Expenditure on:					
Raising funds	6	10,492	-	10,492	11,499
Charitable activities	7				
Convention		24,179	-	24,179	84,376
Projects		31,263	-	31,263	50,317
Publications		11,054	-	11,054	11,499
		66,496	-	66,496	146,192
Total expenditure		76,988	-	76,988	157,691
Net income/(expenditure) for the year		19,279	-	19,279	(15,578)
Reconciliation of funds:					
Total funds brought forward	14	17,631	11,344	28,975	44,553
Total funds carried forward		36,910	11,344	48,254	28,975

All income and expenditure derive from continuing activities

THE ASSOCIATION OF BRITISH CHORAL DIRECTORS
As at 30 April 2021
Balance Sheet

	Note	2021 £	2020 £
Current assets			
Debtors and prepayments	12	1,019	1,365
Cash at bank and in hand		53,685	54,619
		<u>54,704</u>	<u>55,984</u>
Current liabilities			
Creditors - amounts falling due within one year	13	<u>(6,450)</u>	<u>(27,009)</u>
Net assets		<u><u>48,254</u></u>	<u><u>28,975</u></u>
Represented by:			
Unrestricted funds		36,910	17,631
Restricted funds		11,344	11,344
Total funds	14	<u><u>48,254</u></u>	<u><u>28,975</u></u>

Registered Company number 3985838 (England & Wales)

The directors are satisfied that the company was entitled to exemption from audit under section 477 of the Companies Act 2006 and that members have not required an audit in accordance with section 476.

The directors acknowledge their responsibility for:

- (i) ensuring that the company keeps accounting records which comply with section 386; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its net outgoing resources for the financial year in accordance with the requirements of section 396 and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees on 14 January 2022 and signed on its behalf by:



.....
Leslie East, Chairman of the Board

THE ASSOCIATION OF BRITISH CHORAL DIRECTORS
Year ended 30 April 2021
Notes to the financial statements

1 Accounting policies

1.1 General Information

The Association of British Choral Directors (*abcd*) is a charitable company, limited by guarantee and incorporated in England and Wales (charity number 1085226, registered company number 3985838). The address of the registered charity is 20-22 Wenlock Road, London, England, N1 7GU.

Abcd meets the definition of a public benefit entity under FRS102 due to its principal objectives detailed in the Trustees' report.

1.2 Basis of preparation of accounts

The financial statements have been prepared under the historical cost convention, and 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)" (effective 1st January 2015) - (Charities SORP FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The accounts are presented in pounds sterling, and rounded to the nearest pound.

Going concern and COVID-19

The Board has given consideration to the impact of Covid-19 on future activities. More detail can be found in the Trustees' Report on page 7

1.3 Income and deferred income

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations and grants is recognised when the charity is legally entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this usually on receipt. For grants this is usually when a formal offer is made in writing unless the grant offer contains terms and conditions outside the charity's control which must be met before the charity is entitled to the funds.

Incoming resources from grants, where related to specific performances and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

No amounts are included in the financial statements for services donated by volunteers.

Membership subscriptions cover the year to 30 April. Subscriptions received in advance of the following year are deferred.

Other income, including investment income, is included when receivable.

Income received in advance of the provision of services is deferred on a time basis until such times as the services have been performed.

1.4 Expenditure

Liabilities, and related expenditure, are recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be measured or estimated reliably.

All expenditure is accounted for on an accruals basis and has been classified under expense categories that aggregate costs for allocation to an activity. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure includes 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, including governance costs. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the statutory requirements of the charity.

THE ASSOCIATION OF BRITISH CHORAL DIRECTORS
Year ended 30 April 2021
Notes to the financial statements (continued)

1 Accounting policies (continued)

1.5 Allocation and apportionment of costs

Costs of a direct nature have been grouped and allocated directly to the activities to which they relate.

Staff costs have been allocated to activities based upon an estimate of the time spent by staff on each activity.

Costs of an indirect nature that are necessary to support the charity's activities are grouped into their functional headings. Each group is then apportioned to the various activities based upon the same percentage as staff time, as this gives a reasonable basis that best reflects the cost of each activity.

1.6 Financial instruments

The charity only has financial instruments which are classified as basic financial instruments. Short-term debtors and creditors are measured at the settlement value. Any losses from impairment are recognised in the Statement of Financial Activities.

1.7 Taxation

The charity is exempt from corporation tax on its charitable activities. The charity is not registered for VAT, as its taxable income is below the threshold for registration.

1.8 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 Donations and legacies	Unrestricted	Restricted	2021	2020
	£	£	Total	Total
			£	£
Donations	952	-	952	105
Grants	28,398	-	28,398	452
Total voluntary income	<u>29,350</u>	<u>-</u>	<u>29,350</u>	<u>557</u>
3 Other trading activities	Unrestricted	Restricted	2021	2020
	£	£	Total	Total
			£	£
Advertising and mailing	<u>-</u>	<u>-</u>	<u>-</u>	<u>363</u>
4 Income from investments	Unrestricted	Restricted	2021	2020
	£	£	Total	Total
			£	£
Deposit account interest	<u>29</u>	<u>-</u>	<u>29</u>	<u>135</u>

THE ASSOCIATION OF BRITISH CHORAL DIRECTORS
Year ended 30 April 2021
Notes to the financial statements (continued)

5 Income from charitable activities	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Convention	7,593	-	7,593	62,184
Projects	13,815	-	13,815	19,387
Regional events	-	-	-	4,117
	<u>13,815</u>	<u>-</u>	<u>13,815</u>	<u>23,504</u>
Subscriptions	45,480	-	45,480	55,370
	<u>66,888</u>	<u>-</u>	<u>66,888</u>	<u>141,058</u>

6 Expenditure on raising funds	Staff Costs £	Direct Costs £	Support Costs £	2021 Total £	2020 Total £
Total costs	<u>6,690</u>	<u>-</u>	<u>3,802</u>	<u>10,492</u>	<u>11,499</u>

7 Expenditure on charitable activities	Staff Costs £	Direct Costs £	Support Costs £	2021 Total £	2020 Total £
Convention	13,117	3,608	7,454	24,179	84,376
Projects	14,442	8,614	8,207	31,263	50,317
Publications	6,690	562	3,802	11,054	11,499
	<u>34,249</u>	<u>12,784</u>	<u>19,463</u>	<u>66,496</u>	<u>146,192</u>

	Unrestricted £	Restricted £	Total £
Expenditure on charitable activities			
Convention	24,179	-	24,179
Projects	31,263	-	31,263
Publications	11,054	-	11,054
	<u>66,496</u>	<u>-</u>	<u>66,496</u>

Expenditure on Projects in the comparative period included expenditure of £4,329 from restricted funds.

8 Analysis of support costs	Staff Costs £	Office & Staff Expenses £	Governance Costs £	2021 Total £	2020 Total £
Raising funds	1,367	2,120	315	3,802	4,670
Convention	2,678	4,158	618	7,454	9,156
Projects	2,950	4,577	680	8,207	10,080
Publications	1,367	2,120	315	3,802	4,670
	<u>8,362</u>	<u>12,975</u>	<u>1,928</u>	<u>23,265</u>	<u>28,576</u>

THE ASSOCIATION OF BRITISH CHORAL DIRECTORS
Year ended 30 April 2021
Notes to the financial statements (continued)

9 Net expenditure	2021	2020
	£	£
Net expenditure is stated after charging:		
Fees paid to Independent Examiner		
Examination fee	800	750
Payroll fees	863	526
	<u>1,663</u>	<u>1,276</u>
10 Trustees' remuneration and benefits		
The trustees are the only key management and no trustees received any remuneration during the year. The following expense payments were made.		
	2021	2020
	£	£
	Travel & Meetings	Travel & Meetings
M Ashley	-	259
J Gripton	-	97
J Mayall	-	433
	<u>-</u>	<u>789</u>
11 Staff costs	2021	2020
	£	£
The average number of employees during the year was 2 (2019: 2)		
Salaries	48,600	48,600
Social security costs	282	1,309
Pension Contributions	419	422
	<u>49,301</u>	<u>50,331</u>
No member of staff earned over £60,000 for the financial year (2019 : Nil)		
12 Debtors	2021	2020
	£	£
Prepayments	1,019	972
Other debtors	-	393
	<u>1,019</u>	<u>1,365</u>

THE ASSOCIATION OF BRITISH CHORAL DIRECTORS
Year ended 30 April 2021
Notes to the financial statements (continued)

13 Creditors - amounts falling due within one year	2021	2020
	£	£
Trade creditors	800	610
Social security and other taxes	937	2,171
Pension Contributions	56	211
Accruals	937	15,257
Deferred income	3,720	8,760
	<u>6,450</u>	<u>27,009</u>
Deferred income		
Income deferred from the previous period	8,760	11,922
Released to the statement of financial activities	(8,760)	(11,922)
Arising during the current year:		
Subscriptions	3,660	3,878
Course fees income	60	4,882
	<u>3,720</u>	<u>8,760</u>

Deferred income relates to subscriptions and course income relating to services being provided in the following year.

14 Statement of funds	1.5.20	Income	Expenditure	30.4.21
	£	£	£	£
<i>Current year</i>				
Unrestricted funds	<u>17,631</u>	<u>96,267</u>	<u>(76,988)</u>	<u>36,910</u>
Restricted funds				
Sing Up project	8,712	-	-	8,712
Apprenticeships	1,304	-	-	1,304
Professional Development	1,328	-	-	1,328
	<u>11,344</u>	<u>-</u>	<u>-</u>	<u>11,344</u>
Total funds	<u>28,975</u>	<u>96,267</u>	<u>(76,988)</u>	<u>48,254</u>
Prior year	1.5.19	Income	Expenditure	30.4.20
	£	£	£	£
Unrestricted funds	<u>28,880</u>	<u>142,113</u>	<u>(153,362)</u>	<u>17,631</u>
Restricted funds				
Sing Up project	11,968	-	(3,256)	8,712
Apprenticeships	2,202	-	(898)	1,304
Professional Development	1,503	-	(175)	1,328
	<u>15,673</u>	<u>-</u>	<u>(4,329)</u>	<u>11,344</u>
Total funds	<u>44,553</u>	<u>142,113</u>	<u>(157,691)</u>	<u>28,975</u>

THE ASSOCIATION OF BRITISH CHORAL DIRECTORS
Year ended 30 April 2021
Notes to the financial statements (continued)

14 Statement of funds (continued)

Sing Up project

Funds carried forward represent Government grants to support *Sing Up* - the Music Manifesto's singing programme. The funds are being utilised to promote the education of school teachers in choral leadership.

Apprenticeships

Funds received represent grant income from the Ernest Cook Trust. Funds have been spent on choral conducting apprenticeships.

Professional Development

Funds received from The Goldsmiths Company assist in the continuing professional development of choral conductors.

15 Analysis of net assets between funds

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets	43,360	11,344	54,704	55,984
Current liabilities	(6,450)	-	(6,450)	(27,009)
	<u>36,910</u>	<u>11,344</u>	<u>48,254</u>	<u>28,975</u>

Restricted funds of £11,344 in 2020 were analysed as current assets.

16 Related Parties

No transactions to report