



Company number 3985838  
Charity number 1085226

# **The Association of British Choral Directors**

## **FINANCIAL STATEMENTS**

for the year ended

**30th April 2020**

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2020**  
**Legal and administrative information**

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

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2020**  
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**ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30<sup>th</sup> April 2020**  
**Trustees' Report**

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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 2020. 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 five times in person during the year. The onset of the COVID-19 pandemic and resulting cancellation of all live work from March 2020 had an immediate impact on the organisation and from mid-March until June the Trustees met virtually on a weekly basis. Virtual meetings have continued since on a monthly or bi-monthly basis.

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. The Deputy Chair of the Council (if not a Trustee) attends Trustees' meetings by invitation. 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 Trustee and attendance at events
- Charity Commission guidance on the role and responsibilities of Trustees

Following a recruitment process, we were pleased to appointed Ryan Connolly as a Trustee and Finance Director in June 2019. Unfortunately as a result of the COVID-19 pandemic Ryan had to stand down due to increased work commitments. In May 2020 we were pleased to appoint Lisa Scott as Assistant Treasurer after a recruitment process and we are working to appoint a Trustee with particular responsibility for finance as soon as possible.

**ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30<sup>th</sup> April 2020**  
**Trustees' Report (continued)**

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**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.

During the year, work continued on implementing our 5-year Strategic Plan, *Leading the Chorus*. Under the overarching vision of:

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

it sets out our mission as:

- 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 current activity becomes self-sustaining by 2019.

Following the marketing review by The Worshipful Company of Marketors in 2018, during the year the process of developing a Strategic Plan for 2020-2024 was continued, with discussions involving Trustees and Council members, and a number of the recommendations were adopted. The ongoing COVID-19 pandemic restrictions have resulted in the organisation having to make major changes to its plans from March 2020 onwards and to re-evaluate the new Strategic Plan; this is ongoing.

**Training**

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 revised and re-branded courses continued to gained momentum during the year until early March 2020, when all our planned activity had to be cancelled. A new initiative was the Choral Toolkit, a series of workshops for choral leaders of all kinds. Our first Toolkit Day was for those working with changing voices (*cambiata*); Martin Ashley, Ian Crawford, Andy Brooke and Stuart Overington led this successful training day, which was held in Manchester. A further two Toolkit days in Leeds were planned for March, with international presenters covering vocal blend, care of the senior voice and vocal technique. Sadly these days had to be postponed, but we hope to reschedule them when regulations permit.

Our ongoing masterclass series (*The Twelve*), offering a masterclass opportunity with a full-sized chorus, was due to continue with a workshop on *The Dream of Gerontius* in October 2020 in partnership with the Hallé and the Hallé Choir providing the workshop chorus but again this has had to be postponed.

During the year we also held two Basic Conducting Skills events, one day was held in Birmingham and another in London. These events are always popular and prove successful as an introduction to the foundation of conducting and musical leadership skills.

Our annual Young Conductor Day was hosted at Magdalen College, Oxford in November 2019 and nine young conductors attended this event, where they had the opportunity to work with a workshop choir of singers from across the Oxford choral community.

**ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30<sup>th</sup> April 2020**  
**Trustees' Report (continued)**

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**Get Them Singing, Keep Them Singing – courses for education settings**

During the year we ran four bespoke training days for teachers in the following settings: St Catherines' School, Bramley, Ampleforth College and North Lincolnshire Music Hub. We also ran four *Encouraging Young Vocal Leaders* workshops for young conductors aged between 14 and 18 at the Hallé Youth Choir, SC Choirs and North Lincolnshire Music Hub. When restrictions allow, we hope to build on the success of these education courses and develop this aspect of our training programme.

**Extended Conducting Courses**

During the last year, we ran two double courses of our Initial level, Leading the Singing and Foundation, in London. We also held an Emerging and Progressive course in London in spring 2018 and another is in progress. The Progressive course replaces the Intermediate course and the Emerging course gives our system an extra level between Initial and Intermediate. These operated under the guidance and marking schemes agreed in April 2013 to ensure they continue to meet the high standards students have come to expect from *abcd* training. Our Advanced course is held every two years and a successful course took place in autumn 2018/spring 2019. A total of 63 students completed extended courses in the last year, with a further 80 people taking part in one-day or short training courses at all levels.

The Convention Young Conductors' course was exceptionally well attended this year with fifteen conductors attending. This is the highest number of young conductors at the Festival for several years. A generous grant from the Harold Hyam Wingate Foundation has enabled us to offer a bigger fee reduction for Young Conductors, in line with our strategic plan aim to cut fees for young conductor events by 20%, as well as running a number of one-off days for Young Conductors. The final funding from this source was used in the last financial year and we now need to source further funding for this programme. The Andrew Potter OUP Bursary has allowed us to award further assistance to an 18-27-year-old to attend Pre-Convention and Convention for three years; the 2019 (and final) Bursary was awarded to Kevin Boushel.

Our traditional Pre-Convention conducting course was split into two levels for the first time: Amy Bebbington ran *Leading from the front* for anyone starting out in leading singing or with limited experience, particularly in schools and community choirs, and Julian Wilkins ran *Advanced choral leadership* for anyone conducting their own choir to a high standard.

**Regional activity**

A number of events were again planned to run in our regions, either supported by or organised entirely by local volunteers, without whose dedicated work much of *abcd*'s work would not happen. In addition to the events mentioned within Training above the following were planned:

**Midlands**

Another of the region's popular 'choir matters' day was planned for early March, but was another COVID-19 casualty.

**North**

The North region hosted our Autumn 2019 Initial Course and thanks must go to the regional committee for their support of this extended conducting course, which received positive feedback and should lay the ground for further events in the North and Scotland.

**North West**

Sadly the long-running Cambiata NW project had to be postponed because of COVID-19. However, the region held another highly successful Come and Sing day, this time with Will Todd, in Preston in February 2020, attended by over 100 singers. The occasion was also marked by the presentation of the Chair's Award for Choral Excellence 2019 to Mavis and Len Fletcher.

**ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30<sup>th</sup> April 2020**  
**Trustees' Report (continued)**

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**National events: Annual Convention 2019 – the First Choral Leaders' Festival**

The 2019 Convention was rebranded 'First Choral Leaders' Festival'. It included a partnership with the European Choral Association, and we made the event a day longer to include an international day. The venue was the new Royal Birmingham Conservatoire, which proved an excellent dedicated music location for sessions, performance and networking, and one to which we hope to return when restrictions permit.

The main strands were repertoire for all, singing in the community, Europe's choral music, and research. The international input included workshops with Jim Daus Hjernøe and Astrid Vang-Pedersen from Denmark, the National Youth Choir of Hungary and their conductors László Nemes and Péter Erdei and Canadian Jordan Travis. The long list of UK presenters included sessions with Charlotte Brosnan, Gareth Malone, Paul Mealar, Jeffrey Skidmore, Paul Spicer and Sarah Tenant-Flowers. Repertoire included sessions with John Rutter and David Lawrence, alongside repertoire reading sessions for young voices, female voices and SATB. Singing in the community was particularly aimed at those who lead open access community choirs, including how to establish and develop community choirs, and non-conventional leadership skills, plus lots of road-tested, useful repertoire. A new initiative, the research strand included a keynote speech by Dr Katie Overy (Edinburgh University) and the opportunity to present papers, ahead of the launch of our new peer-reviewed academic research journal *Choral Directions Research*, promoting research-informed practice. There was also an optional trip to Elgar's Birthplace at nearby Lower Broadheath on the Saturday afternoon.

The extra day allowed time for more performance and delegates enjoyed not one but two Festival concerts in the RBC's Bradshaw Hall. Friday evening concentrated on youth voices, with performances from London Youth Choir, conductor Rachel Staunton, and Singing Community of Choirs Senior Choir, artistic director Richard Jeffries. On Saturday there were afternoon performances from local community choirs Lutley Community Voices and Dynamic Voices, and the evening concert included performances from the National Youth Choir of Hungary, conductors László Nemes and Péter Erdei, Chamber Choir of London, conductor Dominic Ellis-Peckham, and Town Hall Gospel Choir, conductor Colin Anderson.

Our exhibition was fully subscribed, organised by Di Morley, and we were delighted to welcome a larger than usual contingent from elsewhere in Europe.

**Online resources and activity**

One of the few positive results of the sudden cancellation of our events was that it left time for our new website to be completed and populated, and it went live in April 2020. This proved to be very timely, as the publication on there 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. The website still uses the same back end management system housing our membership records and events booking, which has saved us considerable expenditure.

A number of **abcd** tutors provided articles for our new 'resources' section, to whom we are very grateful. Some of these are member-only, others we have made publicly available. In common with many arts organisations, during the COVID-19 pandemic we have temporarily opened up more of our resources to the public than usual.

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*.

**Choral Directions 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

**ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30<sup>th</sup> April 2020**  
**Trustees' Report (continued)**

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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.

**Social media**

As of 1 May 2020 we had 4,200 Twitter followers and nearly 3,000 members of our longstanding Facebook group; our more recently created Facebook page reached 1,000 likes in April. Since then our social media statistics have continued to grow and both 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 626 (2018-19: 652) individuals and 55 (2018-19: 53) Associate and Corporate Members. 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 recognised that the COVID-19 pandemic and the cancellation of music activity would have a big impact on our members and therefore on membership subscriptions for 2020-21. A number of measures were put in place, 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 in May 2020 (detailed below) for emergency support. We have been pleased that although to date 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.

The importance of providing support to choral leaders throughout their careers, but especially in the early stages, was one of the key things which emerged from the consultations on *Leading the Chorus*. Our concessionary membership scheme for young choral leaders has run for several successful years, giving all choral leaders under the age of 28 a discounted membership rate, with up to two years' free membership for those 25 and under. We have recently revised this to divide under 25s from under 28s, with differing, though still discounted, rates. The challenge is to retain these members and to encourage them to convert their membership to the full rate in due course.

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

**Improving the climate for choral music**

The COVID-19 pandemic has caused an unprecedented crisis in the music industry and the performing arts more generally. Since March 2020 we have attended a large number of online meetings, both of choral organisations and the wider music industry, as we all negotiate the ongoing restrictions and their impact. We have been a signatory to much correspondence with the government and the press and have also made our own case for choral music and musicians. In doing so, we have raised our own profile and also forged many new links and relationships with other organisations.

The Association continues to work with other organisations through Singing Network UK (formerly TONSIL, The ONgoing Singing Liaison Group), 14 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.



**ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30<sup>th</sup> April 2020**  
**Trustees' Report (continued)**

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In particular, we continue to work closely with Making Music and offer reciprocal reduced introductory membership rates. In the pipeline is a new 'app' produced in light of the COVID-19 pandemic and the resulting research of Trustee Martin Ashley, which will give both organisations invaluable data about music groups who return to rehearsing. It will show 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** & Making Music to update their guidance.

We have continued our relationship with Stagecoach, the performing arts organisation for young people and continue to be Corporate members of Music Mark, through whom we have started to build up valuable relationships with Music Hubs.

We have attended a number of conferences as exhibitors, which has enabled us to build many new relationships with other organisations and choral leaders of all kinds. These have included the Music and Drama Education Expo at Olympia and the annual conferences of Stagecoach and Music Mark.

**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 both nationally and regionally, and in running our IT and website. **abcd** could not exist without the energy, goodwill and commitment of all of these.

As previously stated, the COVID-19 pandemic had a dramatic impact on our immediate activity; it quickly became clear that a Convention in 2020 would be impossible and that our membership revenue would be seriously affected, giving serious implications for the financial viability of the organisation. At the end of the financial year, having reviewed cash flow through to April 2021, we made a successful application to Arts Council England's Culture Recovery Fund for emergency funding and project funding to enable us to produce new digital resources during the latter half of 2020.

Maintaining the activity of **abcd** in the current climate has made what has always been a challenging job seem almost unsurmountable at times. However, the ACE funding and a better than expected membership renewal rate given the current circumstances of the industry has helped us face this challenge and to review our activity.

Since the end of the last financial year Trustee Professor Martin Ashley took up the challenge of collating existing research and investigating current practice on singing during COVID-19, especially in countries where the lockdown had been lifted or never entirely enforced. His paper and 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. As an organisation, we have published detailed advice and risk management guidance, as well as communicating and interpreting constantly changing government guidelines for singing. As a result, we are now reaching a much wider range of singing leaders, particularly via social media, as well as having a higher profile in the industry.

Like much of the performing arts, our activity has gone online and we expect this to continue well into 2021. Whilst it can never replace live performance and training, there are also advantages and we have been pleased to welcome attendees from all over the world, as well as choral leaders from throughout the UK, many of whom would have struggled to travel to venues. Running a proportion of training and events online will certainly be part of the organisation's long-term future.

**ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30<sup>th</sup> April 2020**  
**Trustees' Report (continued)**

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**Financial Review and Reserves Policy**

The financial results for the period are set out in the attached accounts. The COVID-19 pandemic began to have an impact on our activities at the end of the reported financial year. A number of events were cancelled, and the scheduling of future events ceased until we were able to find a way of doing this virtually. The shortfall shown in the attached accounts was unbudgeted and largely due to this and a loss on our Festival. Overall, there was a deficit of £15,578 (2019: deficit £232). These figures include a deficit on unrestricted activities of £11,249 (2019: surplus £2,939). Total Reserves were £28,975 (2019: £44,553), comprising Unrestricted Reserves of £17,631 (2019: £28,880). Total expenditure during the year was £153,362 (2019: £152,294). 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 30<sup>th</sup> 2020 unrestricted reserves represented 24% of a year's 'core' costs.

**COVID-19 and *abcd* as a Going Concern**

In April/May 2020 we furloughed our staff and successfully applied for funding to cover future staffing costs and help us develop virtual resources; the intermittent use of furlough funding in late 2020 and early 2021, our ACE Grant and careful cost management means that we expect to break even this financial year. With COVID-19 restrictions still impacting our business, we have established that generating income is our main financial risk, but conversely some of our expenses have decreased. Having considered several scenarios and funding opportunities we have produced a detailed cash flow forecast to April 2022 and confidently anticipate that we will have a good level of positive reserves at the end of the next 12 months.

**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. In addition, during the ongoing COVID-19 pandemic, we have widened the range of resources available to all, in particular our advice and guidance for safe singing.

**ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30<sup>th</sup> April 2020**  
**Trustees' Report (continued)**

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**Trustees and their Interests**

The following served as trustees during the year ended 30 April 2020:

Leslie East OBE	(Chair)
Martin Ashley	
Ryan Connolly	(appointed 4 June 2019, resigned 29 July 2020)
Melanie Crompton	
John Gripton	(resigned 31 December 2019)
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 12 February 2021, and signed on their behalf by



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**LESLIE EAST – Chair of Trustees**

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

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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 2020, 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.

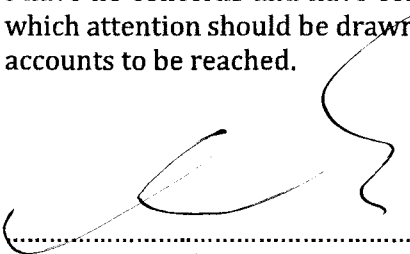
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 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.



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Date ..... 16/2/21 .....

**Christopher Wright**  
80 Sylvan Road  
Crystal Palace  
London SE19 2RZ

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2020**  
**Statement of Financial Activities (incorporating an income and expenditure account)**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	TOTAL 2019 £
<b>Income from:</b>					
Donations and legacies	2	557	-	557	215
Other trading activities	3	363	-	363	140
Investments	4	135	-	135	114
<b>Charitable activities</b>					
Convention	5	62,184	-	62,184	60,348
Projects and activities		23,504	-	23,504	37,889
Subscriptions		55,370	-	55,370	56,527
<b>Total income</b>		<b>142,113</b>	<b>-</b>	<b>142,113</b>	<b>155,233</b>
<b>Expenditure on:</b>					
<b>Raising funds</b>	6	<b>11,499</b>	<b>-</b>	<b>11,499</b>	<b>11,324</b>
<b>Charitable activities</b>					
Convention	7	84,376	-	84,376	74,306
Projects		45,988	4,329	50,317	58,011
Publications		11,499	-	11,499	11,824
		<b>141,863</b>	<b>4,329</b>	<b>146,192</b>	<b>144,141</b>
<b>Total expenditure</b>		<b>153,362</b>	<b>4,329</b>	<b>157,691</b>	<b>155,465</b>
<b>Net expenditure for the year</b>		<b>(11,249)</b>	<b>(4,329)</b>	<b>(15,578)</b>	<b>(232)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	14	28,880	15,673	44,553	44,785
Total funds carried forward		<b>17,631</b>	<b>11,344</b>	<b>28,975</b>	<b>44,553</b>

All income and expenditure derive from continuing activities

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**As at 30 April 2020**  
**Balance Sheet**

	Note	2020 £	2019 £
<b>Current assets</b>			
Debtors and prepayments	12	1,365	4,097
Cash at bank and in hand		54,619	54,532
		<u>55,984</u>	<u>58,629</u>
<b>Current liabilities</b>			
Creditors - amounts falling due within one year	13	<u>(27,009)</u>	<u>(14,076)</u>
<b>Net assets</b>		<u><u>28,975</u></u>	<u><u>44,553</u></u>
<b>Represented by:</b>			
Unrestricted funds		17,631	28,880
Restricted funds		11,344	15,673
<b>Total funds</b>	14	<u><u>28,975</u></u>	<u><u>44,553</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 12 February 2021 and signed on its behalf by:



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

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2020**  
**Notes to the financial statements**

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**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 is 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 2020**  
**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.

<b>2 Donations and legacies</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
			<b>£</b>	<b>£</b>
Donations	105	-	105	215
Grants	452	-	452	-
<b>Total voluntary income</b>	<b><u>557</u></b>	<b><u>-</u></b>	<b><u>557</u></b>	<b><u>215</u></b>
<b>3 Other trading activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
			<b>£</b>	<b>£</b>
Advertising and mailing	<u>363</u>	<u>-</u>	<u>363</u>	<u>140</u>
<b>4 Income from investments</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
			<b>£</b>	<b>£</b>
Deposit account interest	<u>135</u>	<u>-</u>	<u>135</u>	<u>114</u>



THE ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30 April 2020

Notes to the financial statements (continued)

5 Income from charitable activities	Unrestricted	Restricted	2020	2019
	£	£	Total £	Total £
Convention	62,184	-	62,184	60,348
Projects	19,387	-	19,387	32,841
Regional events	4,117	-	4,117	5,048
	23,504	-	23,504	37,889
Subscriptions	55,370	-	55,370	56,527
	<u>141,058</u>	<u>-</u>	<u>141,058</u>	<u>154,764</u>

6 Expenditure on raising funds	Staff Costs	Direct Costs	Support Costs	2020	2019
	£	£	£	Total £	Total £
Total costs	<u>6,829</u>	<u>-</u>	<u>4,670</u>	<u>11,499</u>	<u>11,324</u>

7 Expenditure on charitable activities	Staff Costs	Direct Costs	Support Costs	2020	2019
	£	£	£	Total £	Total £
Convention	13,392	61,828	9,156	84,376	74,306
Projects	14,745	25,492	10,080	50,317	58,011
Publications	6,829	-	4,670	11,499	11,824
	<u>34,966</u>	<u>87,320</u>	<u>23,906</u>	<u>146,192</u>	<u>144,141</u>

Expenditure on charitable activities	Unrestricted	Restricted	Total
	£	£	£
Convention	84,376	-	84,376
Projects	45,988	4,329	50,317
Publications	11,499	-	11,499
	<u>141,863</u>	<u>4,329</u>	<u>146,192</u>

Expenditure on Projects in the comparative period included expenditure of £3,171 from restricted funds.

8 Analysis of support costs	Staff Costs	Office & Staff Expenses	Governance Costs	2020	2019
	£	£	£	Total £	Total £
Raising funds	1,395	2,547	728	4,670	4,553
Convention	2,735	4,994	1,427	9,156	8,609
Projects	3,011	5,498	1,571	10,080	9,085
Publications	1,395	2,547	728	4,670	4,553
	<u>8,536</u>	<u>15,586</u>	<u>4,454</u>	<u>28,576</u>	<u>26,800</u>

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**

Year ended 30 April 2020

**Notes to the financial statements (continued)**

<b>9 Net expenditure</b>	<b>2020</b>	<b>2019</b>
	£	£
Net expenditure is stated after charging:		
Fees paid to Independent Examiner		
Examination fee	750	750
Payroll fees	526	647
	<u>1,276</u>	<u>1,397</u>
 <b>10 Trustees' remuneration and benefits</b>		
The trustees are the only key management and no trustees received any remuneration during the year. The following expense payments were made.		
	<b>2020</b>	<b>2019</b>
	£	£
	<b>Travel &amp; Meetings</b>	<b>Travel &amp; Meetings</b>
 M Ashley	259	333
J Gripton	97	408
J Mayall	433	312
	<u>789</u>	<u>1,053</u>
 <b>11 Staff costs</b>	<b>2020</b>	<b>2019</b>
	£	£
The average number of employees during the year was 2 (2019: 2)		
Salaries	48,600	46,958
Social security costs	1,309	1,263
Pension Contributions	422	100
	<u>50,331</u>	<u>48,321</u>
 No member of staff earned over £60,000 for the financial year (2019 : Nil)		
 <b>12 Debtors</b>	<b>2020</b>	<b>2019</b>
	£	£
Prepayments	972	3,637
Other debtors	393	460
	<u>1,365</u>	<u>4,097</u>

THE ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30 April 2020

Notes to the financial statements (continued)

13 Creditors - amounts falling due within one year	2020	2019
	£	£
Trade creditors	610	435
Social security and other taxes	2,171	872
Pension Contributions	211	53
Accruals	15,257	794
Deferred income	8,760	11,922
	<u>27,009</u>	<u>14,076</u>
Deferred income		
Income deferred from the previous period	11,922	11,293
Released to the statement of financial activities	(11,922)	(11,293)
Arising during the current year:		
Subscriptions	3,878	5,863
Course fees income	4,882	6,059
	<u>8,760</u>	<u>11,922</u>

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

14 Statement of funds	1.5.19	Income	Expenditure	30.4.20
	£	£	£	£
<i>Current year</i>				
<b>Unrestricted funds</b>	<u>28,880</u>	<u>142,113</u>	<u>(153,362)</u>	<u>17,631</u>
<b>Restricted funds</b>				
Sing Up project	11,968	-	(3,256)	8,712
Apprenticeships	2,202	-	(898)	1,304
Professional Development	1,503	-	(175)	1,328
Young Conductors	-	-	-	-
	<u>15,673</u>	<u>-</u>	<u>(4,329)</u>	<u>11,344</u>
<b>Total funds</b>	<u>44,553</u>	<u>142,113</u>	<u>(157,691)</u>	<u>28,975</u>
<i>Prior year</i>				
<b>Unrestricted funds</b>	<u>25,941</u>	<u>155,233</u>	<u>(152,294)</u>	<u>28,880</u>
<b>Restricted funds</b>				
Sing Up project	12,626	-	(658)	11,968
Apprenticeships	2,321	-	(119)	2,202
Professional Development	1,503	-	-	1,503
Young Conductors	2,394	-	(2,394)	-
	<u>18,844</u>	<u>-</u>	<u>(3,171)</u>	<u>15,673</u>
<b>Total funds</b>	<u>44,785</u>	<u>155,233</u>	<u>(155,465)</u>	<u>44,553</u>

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**

Year ended 30 April 2020

**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.

**Young Conductors Programme**

Funds received from Harold Hyam Wingate Foundation assist in the training of young conductors.

**15 Analysis of net assets between funds**

	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets	44,640	11,344	55,984	58,629
Current liabilities	(27,009)	-	(27,009)	(14,076)
	<u>17,631</u>	<u>11,344</u>	<u>28,975</u>	<u>44,553</u>

Restricted funds of £15,674 in 2019 were analysed as current assets.

**16 Related Parties**

No transactions to report