

Durham Cathedral Choir Association

Financial Statements for the Year Ended
31 December 2020

Registered Charity 1078233

The Chapter Office
The College
Durham
DH1 3EH

Durham Cathedral Choir Association

Trustees' Report, year ended 31 December 2020

Trustees

CANON RESIDENTIARY	Canon the Revd Michael Hampel	
REPRESENTATIVE OF THE CHORISTER SCHOOL	Ian Wicks – Headmaster of The Chorister School	
LAY CLERK	Simon Lee	
CHORAL SCHOLAR	Joseph Gooddy Lucy Evans	<i>(until October 2020)</i> <i>(appointed October 2020)</i>
MASTER OF THE CHORISTERS	Daniel Cook	
REPRESENTATIVE OF THE OLD CHORISTERS' ASSOCIATION	Jonathan Hughes	
REPRESENTATIVE OF DURHAM CATHEDRAL CONSORT OF SINGERS	Tim Morgan	<i>(from October 2020)</i>
ELECTED MEMBERS	Jean Woodward Frances Stenlake Timothy Morgan Edward Armitage Richard Hillier Martha Stewart Anna Howard Henry Sheen	<i>secretary (until October 2020)</i> <i>chair (until October 2020)</i> <i>chorister parent (until October 2020)</i> <i>chorister parent (until October 2020)</i> <i>chair (from October 2020)</i> <i>secretary (from October 2020)</i> <i>chorister parent (from October 2020)</i> <i>chorister parent (from October 2020)</i>
CO-OPTED MEMBERS	Richard Hillier Peter Swift Jean Woodward Joseph Gooddy	<i>(until October 2020)</i> <i>treasurer</i> <i>(from October 2020)</i> <i>(from October 2020)</i>

The following professional agents have been appointed:

BANKERS	Barclays Bank plc Durham Business Centre PO Box No.3 6 Market Place Durham DH1 3ND
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INDEPENDENT EXAMINER	James Morgan
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Durham Cathedral Choir Association Trustees' Report, year ended 31 December 2020

Structure, Governance and Management

The Association is administered and managed by members of the Committee of the Association.

The Committee comprises:

- Four members, elected at the Annual General Meeting for a term of one year, of which at least two members will be parents of current Choristers of Durham Cathedral;
- A Canon Residentiary, appointed by the Chapter of Durham Cathedral;
- A representative of the Chorister School, appointed by the Headmaster;
- A Lay Clerk, and a Choral Scholar or Organ Scholar of Durham Cathedral, appointed by serving members of the Cathedral Choir;
- A member of Durham Cathedral Consort of Singers, appointed by serving members of Durham Cathedral Consort of Singers;
- The Master of the Choristers and Organist of Durham Cathedral, or the Sub-Organist deputed by the former;
- A representative of Durham Cathedral Old Choristers' Association, appointed by that Association;
- A maximum of five co-options appointed at the discretion of the Committee for one year.

Objectives

Durham Cathedral Choir Association (DCCA) is governed by a Constitution that was adopted by members on 21 October 1999 and, as amended, on 19 May 2019, and registered as Charity number 1078233. Its objective is to advance the education of the public in the art and science of English cathedral music by supporting and furthering the provision of this music by organists, by Durham Cathedral Choir, and by Durham Cathedral Consort of Singers, thus helping to ensure that its tradition is maintained and developed as part of the Cathedral's worship and heritage.

Achievements and Performance

During 2020, the Committee of the DCCA worked to continue the charity's support of the musical life of Durham Cathedral in all its varied forms. The trustees have continued to work to build our funds through subscriptions and fundraising activity, so that they are able to move with agility to support the musical life of the Cathedral when required. Unfortunately, the pandemic meant that planned specific fund-raising could not be run as planned due to government imposed restrictions and social distancing. However, the DCCA was able to generate funds via donations totalling £30,396, including £25,000 in support of the Raising a Voice campaign.

During the year, the Durham Cathedral Choir Association engaged in a number of activities in furtherance of its charitable objectives. This included making payments of £12,000 to support financial assistance of Choristers who would otherwise not be able to join the Cathedral Choir through Raising a Voice, and a further £2,000 in support of individual emergency Chorister Hardship cases.

Investments

During the 2020 financial year, the Trustees have monitored their investment with the Church of England Central Fund, whose aim is to grow both capital value over time, whilst providing a regular income stream. During the initial part of the pandemic, the fund's value decreased in-line with the stock market at the time, but by the end of the year, losses had been recouped, and the fund's value was greater than at the start of the year. During the year, this investment realised £1,037 paid into the current accounts to be spent on furthering charitable activities.

Durham Cathedral Choir Association
Trustees' Report, year ended 31 December 2020

Related Parties

Durham Cathedral Choir Association is required to disclose in its accounts all material transactions made during the year with related parties. A related party transaction is one where the Charity has a relationship with another party which might inhibit it from pursuing its own separate interests. Any decision by a charity to enter into a transaction ought to be influenced only by the consideration of the charity's own interests. This does not mean that all transactions with related persons are, *per se*, influenced by the consideration of interests other than the charity's nor that they are liable to invalidation.

Related party transactions entered into by DCCA are listed in note (11) to the accounts.

Risk Management

The committee of Durham Cathedral Choir Association has reviewed and identified the major risks to which DCCA is open, and systems have been established to mitigate those risks.

Statement of Trustees' Responsibilities

The Management Committee of Durham Cathedral Choir Association acts as Trustees of the Durham Cathedral Choir Association and, as such, is required to prepare financial statements for each financial year. These financial statements are prepared on a consistent basis and allow comparison with prior years. In preparing these financial statements the Trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) state whether the policies adopted are in accordance with the appropriate Statement of Recommended Practice and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records, which disclose, with reasonable accuracy at any time, the financial position of the Charity and enable them to ensure that the financial statements comply with the relevant law. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Durham Cathedral Choir Association
Trustees' Report, year ended 31 December 2020

Public Benefit

From 1 April 2008, section 4 of the Charities Act 2006 requires all charities to meet the legal requirement that its aims are for the public benefit. The Trustees confirm that they have complied with the duty to have due regard to the Charity Commission's general guidance on public benefit.

The Charity Commission states that there are two principles to be met in order to show that an organisation's aims are for the public benefit: firstly there must be an identifiable benefit or benefits and secondly that the benefit must be to the public, or a section of the public.

The Trustees are satisfied that the aims and objectives of the charity, and the activities reported on above, meet these principles.

Independent Examiners

During the year, Ribchesters resigned from their role as independent examiner and Mr James Morgan was appointed. Mr Morgan has indicated his willingness to remain in office. Consequently a resolution concerning his reappointment will be proposed at the Annual General Meeting.

ON BEHALF OF THE TRUSTEES

Richard Hillier – Chair

Date: 19 September 2021

Independent Examiner's Report to the Trustees of Durham Cathedral Choir Association for the year ended 31 December 2020

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages six to ten.

Responsibilities and basis of the report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

Signed _____
Name

Date:

Durham Cathedral Choir Association
Financial Statements
Year Ended 31 December 2020

Statement of Financial Activities

		Unrestricted £	Restricted £	2020 Total £	2019 Total £
Incoming and Endowments from:					
Donations and Legacies	3	5,146	25,250	30,396	16,948
Other trading activities	4	1,584	-	1,584	3,806
Income from investments	5	1,037	-	1,037	1,007
Other income	6	-	-	-	-
Changes in market value of investment		1,588	794	2,382	5,458
		<u>9,355</u>	<u>26,044</u>	<u>35,399</u>	<u>27,219</u>
Expenditure on:					
Expenditure on raising funds	7	1,421	523	1,944	3,180
Expenditure on charitable activities	8	11,338	1,685	13,023	11,202
		<u>12,759</u>	<u>2,208</u>	<u>14,967</u>	<u>14,382</u>
Surplus/(Deficit)		<u>(3,404)</u>	<u>23,836</u>	<u>20,432</u>	<u>12,837</u>
Transfers between funds		-	-	-	-
Funds brought forward		<u>74,463</u>	<u>13,504</u>	<u>87,967</u>	<u>75,130</u>
Surplus/(Deficit)		(3,404)	23,836	20,432	12,837
Funds carried forward		<u>71,059</u>	<u>37,340</u>	<u>108,399</u>	<u>87,967</u>

Statement of Assets and Liabilities

Durham Cathedral Choir Association
Financial Statements
Year Ended 31 December 2020

Notes to the Financial Statements

(8) Accounting policies

The accounting policies which affect material items in determining the charity's financial position are set out below. The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the charities SORP (FRS 102) '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 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011.

(8) Basis of accounting

Annual accounts have been prepared under the historical cost convention.

(b) 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.

© Incoming resources

All incoming resources are recognised when the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

(d) Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end are noted as a commitment but not accrued as expenditure.

(2) Taxation

The charity is exempt from tax on its charitable activities.

(3) Donations and Legacies

	Unrestricted	Restricted	2020 Total	2019 Total
	£	£	£	£
Subs (Non G.A.)	145	-	145	481
Subs (G.A.)	1,545	-	1,545	2,112
Donations (Non G.A.)	3,406	-	3,406	3,165
Donations (G.A.)	50	-	50	690
Bursary donations (Non G.A.)	-	-	-	500
Chorister Hardship (Non G.A.)	-	250	250	-
Raising a Voice (G.A.)	-	25,000	25,000	-
Legacies (Non G.A.)	-	-	-	10,000
	5,146	25,250	30,396	16,948

Durham Cathedral Choir Association
Financial Statements
Year Ended 31 December 2020

(4) Other trading activities

			2020	2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Concerts and events	-	-	-	1,407
Sales of CDs, DVDs etc.	1,584	-	1,584	2,399
	<u>1,584</u>	<u>-</u>	<u>1,584</u>	<u>3,806</u>

(5) Income from Investments

			2020	2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Interest	1,037	-	1,037	1,007
	<u>1,037</u>	<u>-</u>	<u>1,037</u>	<u>1,007</u>

(6) Other Income

			2020	2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Gift Aid tax reclaimed	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

(7) Expenditure on raising funds

			2020	2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Postage and distribution	78	-	78	8
Newsletter	610	-	610	1,170
Concerts and events	14	-	14	226
Advertising	-	-	-	616
Purchases	3,023	523	3,546	334
Royalties	29	-	29	30
Stock movement	(2,333)	-	(2,333)	796
	<u>1,421</u>	<u>523</u>	<u>1,944</u>	<u>3,180</u>

(8) Expenditure on charitable activities

			2020	2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Grants and donations	11,315	1,685	13,000	10,490
Gifts	-	-	-	-
Choir expenses	-	-	-	161
Independent examiners fee	-	-	-	552
Website	23	-	23	-
	<u>11,338</u>	<u>1,685</u>	<u>13,023</u>	<u>11,202</u>

Durham Cathedral Choir Association
Financial Statements
Year Ended 31 December 2020

(9) **Current Asset - Investments**

	2020	2019
	Total	Total
	£	£
Investments - CCLA	37,019	34,637
	<u>37,019</u>	<u>34,637</u>

(10) **Creditors**

	2020	2019
	Total	Total
	£	£
Accruals	-	540
	<u>-</u>	<u>540</u>

(11) **Related party transactions**

No fees for any services were paid to any of the trustees or their dependants during the year.

(12) **Remuneration of Trustees**

No Trustees were remunerated for the role as Trustee. Expenses were reimbursed to trustees during the year in respect of various concerts and other fund-raising activities.

(13) **Remuneration of Independent Examiners**

Included in Expenditure on charitable activities in the Statement of Financial Activity is an amount of £nil (2019: £552) regarding the independent examination of the financial statements.

(14) **Restricted Funds**

Funds over which donors have placed restrictions amounted to £37,340 at the end of the year. These will be carried forward to be spent in accordance with the restrictions.

	B/f	Income	Expenditure	Change in value of investments	C/f
Raising a Voice	-	25,000	-	-	25,000
Bursary Donation	1,100	-	(1,100)	-	-
Chorister Hardship	-	250	(250)	-	-
CD Recording	523	-	(523)	-	-
DCOCA Fund	11,881	-	(335)	794	12,340
	<u>13,504</u>	<u>25,250</u>	<u>(2,208)</u>	<u>794</u>	<u>37,340</u>

Raising a Voice is funds held to provide a regular income to this campaign over the next five years.

Bursary Donation, was funds given in previous years for the general support of chorister hardship

Chorister Hardship, is funds given to support Chorister families in periods of emergency hardship.

CD recording was income received in lieu of a leaving gift for Francesca Massey, and spent on making a recording of the organ works of Maurice Duruflé.

DCOCA Fund, is funds held in investment for the Durham Cathedral Old Chorister Association.