

# ASSOCIATION OF BRITISH CHORAL DIRECTORS

England & Wales · Charity number 1085226

## Details

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**Other names** ABCD

**Status** Registered

**Legal form** Charitable company

**Company number** [03985838](#)

**Registered** 2001-02-26

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Made Simple Group  
20-22 Wenlock Road  
London  
N1 7GU

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**Website** [www.abcd.org.uk](http://www.abcd.org.uk)

## Activities

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**Objects:** (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 CONDUCTING AND TRAINING OF CHOIRS AND CHORAL SINGERS(C) TO PROMOTE STUDY AND RESEARCH IN THE FIELD OF CHORAL DIRECTION CONDUCTING AND TRAINING.

**Activities:** The promotion of skills in choral leadership.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE NATIONAL.
- Scotland
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£90,363	£99,755	-	-
2024-04-30	£94,919	£99,215	-	-
2023-04-30	£72,040	£84,392	-	-
2022-04-30	£67,643	£75,909	-	-
2021-04-30	£96,267	£76,988	-	-

## Trustees

Name	Role	Appointed
<b>KENNETH STEPHEN FAYLE</b>	Chair	2022-06-24
Craig Aston		2025-04-09
Gillian Mary Blazey		2023-01-07
<b>LESLIE CHARLES EAST OBE</b>		2011-10-24
Melanie Anne Crompton		2017-03-01
Robert Mark Sproson		2017-03-01
Simon James Gregory		2022-10-17

**ASSOCIATION OF BRITISH CHORAL DIRECTORS**

England & Wales - Charity number 1085226

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# Accounts

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Company number 3985838

Charity number 1085226

# **The Association of British Choral Directors**

## **FINANCIAL STATEMENTS**

for the year ended

**30th April 2025**

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2025**  
**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>	Sir John Rutter CBE
<b>Vice Presidents</b>	Brian Kay Susan Hollingworth BEM
<b>Trustees:</b>	Kenneth Fayle (Chair of Trustees & Advisory Council) Martin Ashley (resigned 13 March 2025) Craig Aston (appointed 9 April 2025) Gillian Blazey Melanie Crompton Leslie East OBE Simon Gregory Peter Owens (resigned 22 June 2025) Mark Sproson
<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 Examiner</b>	Christopher Wright 80 Sylvan Road Crystal Palace London SE19 2RZ

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2025**  
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# ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30<sup>th</sup> April 2025

## 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 2025. 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 online during the year.

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), one corporate member and eight expert practitioners. It meets quarterly (mainly online), guiding strategy, planning future events and exchanging information.

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 staff and officers 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

There was one Trustee resignation during the current year and one Trustee appointment was made. We continue to work to appoint further Trustees as soon as possible, particularly with responsibility for marketing and finance.

### 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 30<sup>th</sup> April 2025

## Trustees' Report (continued)

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Our 5-year Strategic Plan, *Leading the Chorus* sets 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 and some recommendations were put in place. The COVID-19 pandemic changed the world of choral music dramatically. **abcd** is working to update the Strategic Plan to match the current environment, improve its financial resilience, and match the training and membership offerings to the requirements of today's choir leaders and composers.

### Training and activity

Training in choral leadership is planned and delivered by the Training Manager, Elisabeth Brierley, 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 now run both online and in-person, and this has allowed us to reach a much wider range of singing leaders, as well as creating resources which can be purchased in the long term and giving us a lasting stream of income.

### Courses: online and live activity

This year, we created a new online course suitable for all music leaders, not just those who work in primary or secondary education. This new course – our **Vocal Health Toolkit** was a flexible series of four 75-minute sessions (running from October 2024 – February 2025), covering the following topics: *Working with Young Voices*, *Working in the classroom*, *Vocal Health for amateur choirs and their conductors* and *Managing voice changes in the mature singer*. This was available to book as a full series or as individual sessions. The online twilight CPD format worked well for musicians all over the UK, and from abroad too. It generated a healthy surplus and continues to do so via the recorded sessions being sold online, as do our previous online series – **Leading Singing in Primary Schools** and **Leading Singing in Secondary Schools**.

**Online Choral Conducting: An Introductory Guide Day, January 2025.** These practical online courses have been led by Amy Bebbington, in a format which has worked well through and beyond lockdown, especially during the winter months. The training day in January was so successful that we led a follow-up morning course **Choral Conducting: An Introductory Guide Part Two** in March, which covered topics such as voicing, independence of hands and pauses.

**Initial and Intermediate level training:** Following the success of our single day events in Manchester and Oxford in the previous year, we ran a single day of Initial level training in Birmingham in June 2024. The training was led by Lucy Hollins and it ran successfully with eleven conductors. After discussion with the TSU, we decided to trial a new course format by running two course weekends: we led an Initial Course Weekend in London in November 2024, led by James Davey and Jonathan Schranz, and then ran an Initial and Intermediate Course Weekend in Birmingham in April 2025, led by Sarah Tenant-Flowers, Lucy

# ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30<sup>th</sup> April 2025

## Trustees' Report (continued)

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Hollins and Peter Broadbent. This new weekend course format has been really successful, and future weekend events are being planned.

**Discovery Day, October 2024, Woking:** Amy Bebbington led around 40 conductors and singers through a packed day of music, exploring a wide variety of choral works written by women. We were delighted that a great number of the composers joined us for the day, including Cecilia McDowall, Janet Wheeler and Sarah Cattley.

**Young Conductor Day, November 2024, London.** In partnership with the London International Choral Conducting Competition, we ran a Young Conductor Day for musicians aged 18-25, led by Amy Bebbington.

### Regional activity

During the year two regional singing days were organised by the staff, with the support of local volunteers:

**Renaissance Singing Day, St James' URC, Newcastle upon Tyne, April 2025:** This event was organised in partnership with the North East Early Music Forum and led by Robert Hollingworth. The day explored familiar and unknown music to encircle Palm Sunday from four well-known composers (Victoria, Gibbons, Byrd and Lassus) – and one unfamiliar (Pomponio Nenna). Around 70 singers took part, who all enjoyed a great day of singing and discussion with Robert.

**Sing out with Suzzie Vango, Birmingham and Midlands Institute, March 2025:** Around 60 singers took part in a brilliant day of singing exploring upper-voice repertoire – this day was popular with singers, and various local choirs expressed interest but were unable to attend due to competitions/concerts.

### National events

After the success of our first live Convention since the pandemic, we retained the later time of October and Convention took place at Reading University.

We fully recognize the financial implications, both positive and negative, of this long-standing major event on *abcd*, and the need to provide value for money to delegates with the increased cost of living. Post-Covid Convention is shorter and smaller in scale, but not compromising on artistic aims, whilst maximizing revenue and making it an affordable event to as many people as possible.

Three strands of sessions ran throughout the weekend, including a dedicated strand for all those working in education. We welcomed upper voice ensemble Corra Sound, conducted by Director of Training Amy Bebbington, to perform for delegates in the Great Hall, and Latvian Ēriks Ešenvalds as featured composer. We were pleased to partner with the university's Music Education department, with sessions led by Rebecca Berkley, her students, and Universal Voices, the university's children's community choir. Presenters included Neil Ferris, Joanna Tomlinson, Sarah Tenant-Flowers, Naveen Arles and Charles MacDougall, and the final session was led by composer Will Todd. We were able to house our trade exhibition in the main hall alongside catering and plenary sessions, and we again combined the best of live and online with repertoire submissions, which were all uploaded to the Convention website, with highlights performed in sessions.

### Our growing online resources

We were delighted to launch our new website and membership system in spring 2025. This has been a long labour of love, built entirely inhouse and at minimal cost. It has provided a fresh and updated image for the Association and transformed our day-to-day administration, with many functions now automated. Our existing digital resources, including our webinar library, continue to be available, and are now much more accessible. Our longstanding vacancy board is now a payable feature and is generating a steady

# ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30<sup>th</sup> April 2025

## Trustees' Report (continued)

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stream of income. The new interface allows us much more flexibility and the potential for expanding our online offerings substantially.

Our Convention site was also used, which gives us space for programme, presenter and exhibition details, plus repertoire submissions and session recordings for delegates. We plan to expand our repertoire submissions over the next year, to become a regular feature of the members' area of the website, a new benefit both for members looking for repertoire and for our Business members wanting to promote it.

### ***abcd* Choral Research Journal**

Our research journal is an online 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 first issue, under the editorship of Professor Martin Ashley, was published online in May 2020. The journal covers all aspects of choral singing and choir work. The journal forms part of our new website and articles are published on a rolling basis on receipt of an APC (Article Processing Charge).

Over the last year we have been pleased to work with the Cathedral Music Trust, following presentations of papers at their conference in October 2024, and a special edition of the journal has been published with the final editions of the presented papers.

### **Social media**

All our social media platforms have continued to be very active, which is both a challenge and gratifying to see. Our Facebook group is particularly large, now with well over 8,000 members currently, from all over the world.

### **Membership**

Membership at the end of the financial year stood at 449 (2023-24: 471) individuals and 33 (2023-24: 31) Business Members. We are grateful to Midlands member Carol Bowns for her continued work as Membership Secretary. We are also grateful to our Gold, Corporate and Associate members, whose active involvement is an essential feature of *abcd's* support for choral leaders and who are also experiencing many challenges.

The new website offers a much more user-friendly joining process and a number of former members have rejoined in the new financial year. The option of paying subscriptions monthly, started during the pandemic, is proving a popular option. Membership numbers have decreased, particularly since the pandemic, though our event booking numbers remain healthy, and we face a challenge to increase our membership numbers sufficiently to keep the organisation financially sustainable. With the new website in place, we are now able to consider a number of initiatives to increase and widen our membership, including more membership types and benefits, and these will be put into place in early 2026.

We were delighted to continue our relationships with our gold Corporate Member ABRSM. As well as providing much needed financial support, the Gold Corporate Members have become more actively involved in the working of the Association.

### **Improving the climate for choral music**

#### **Campaigning and partnerships**

During the pandemic we took an active role in lobbying for choral music. Whilst we are keen to keep this role, realistically we do not have the resources to do both this and to run our activity, and therefore joining with other organisations is more sustainable, as well as having greater impact.

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,

# ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30<sup>th</sup> April 2025

## Trustees' Report (continued)

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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. We are a Partner in National Youth Choir's Young Conductors programme (part of their wider Emerging Professional Artists programme) and continue to work informally with many of our fellow music organisations and Business members on projects.

We were founding members of the International Federation of Choral Directors Associations, 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.

### **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.

### **Financial Review and Reserves Policy**

The financial results for the period are set out in the attached accounts. Overall, there was a deficit of £9,392 (2024: deficit £4,296). Total Reserves were £13,948 (2024: £23,340), comprising Unrestricted Reserves of £8,048 (2024: £13,959) and Restricted Reserves of £5,900 (2024: £9,381). Total expenditure during the year was £99,755 (2024: £99,215). We remain committed to re-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 30 April 2025 unrestricted reserves represented 10% (2024: 19%) of the year's 'core' costs.

### ***abcd* as a Going Concern**

Like many organisations, our journey out of the pandemic is still continuing and despite a more positive financial year in 2023-24, this year has proved a more difficult one. However, successful Conventions and singing days, alongside well-attended courses live and online, are slowly improving our long-term financial situation. This needs to be matched by increasing our membership, a priority alongside raising external funds and expanding new avenues such as online courses and resources.

### **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, and a proportion of our digital resources.

# ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30<sup>th</sup> April 2025

## Trustees' Report (continued)

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### Trustees and their Interests

The following served as trustees during the year ended 30 April 2025:

Ken Fayle	(Chair)
Martin Ashley	(resigned 13 March 2025)
Craig Ashton	(appointed 9 April 2025)
Gill Blazey	
Melanie Crompton	
Leslie East OBE	
Simon Gregory	
Peter Owens	(resigned 22 June 2025)
Mark Sproson	

### 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 on 26 January 2026, and signed on their behalf by



.....  
**KEN FAYLE – 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 2025, 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.

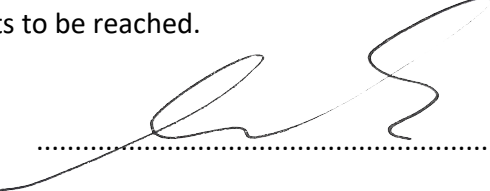
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 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: 27th January ..... 2026

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

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**

**Year ended 30 April 2025**

**Statement of Financial Activities (incorporating an income and expenditure account)**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	TOTAL 2024 £
<b>Income from:</b>					
Voluntary income	2	669	-	669	339
Other trading activities	3	723	-	723	373
Investments	4	143	-	143	374
<b>charitable activities</b>	5				
Convention		23,710	-	23,710	21,345
Projects		19,070	-	19,070	25,098
Subscriptions		46,048	-	46,048	47,390
<b>Total income</b>		<b>90,363</b>	<b>-</b>	<b>90,363</b>	<b>94,919</b>
<b>Expenditure on:</b>					
<b>Raising funds</b>	6	5,200	-	5,200	5,300
<b>Charitable activities</b>	7				
Convention		43,011	-	43,011	38,000
Projects		38,563	2,580	41,143	45,314
Online resources		10,401	-	10,401	10,601
<b>Total expenditure</b>		<b>91,975</b>	<b>2,580</b>	<b>94,555</b>	<b>93,915</b>
<b>Net (expenditure) / income</b>		<b>(6,812)</b>	<b>(2,580)</b>	<b>(9,392)</b>	<b>(4,296)</b>
Transfer between funds		901	(901)	-	-
Total funds brought forward	14	13,959	9,381	23,340	27,636
<b>Total funds carried forward</b>		<b>8,048</b>	<b>5,900</b>	<b>13,948</b>	<b>23,340</b>

All income and expenditure derive from continuing activities.

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2025**  
**Balance Sheet - Company registration number 03985838**

	Note	2025 £	£	2024 £
<b>Current assets</b>				
Debtors and prepayments	12	4,029		4,143
Cash at bank and in hand		<u>18,728</u>		<u>27,525</u>
		<b>22,757</b>		<b>31,668</b>
<b>Current liabilities</b>				
Creditors - amounts falling due within one year	13	<u>(8,809)</u>		<b>(8,328)</b>
<b>Net assets</b>			<u><b>13,948</b></u>	<u><b>23,340</b></u>
<b>Represented by:</b>				
Unrestricted funds			8,048	13,959
Restricted funds			5,900	9,381
<b>Total funds</b>	14		<u><b>13,948</b></u>	<u><b>23,340</b></u>

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 9 January 2026 and signed on its behalf by:



**Ken Fayle, Chair**

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2025**  
**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.

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

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.

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.

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2025**  
**Notes to the financial statements (continued)**

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**1 Accounting policies (continued)**

**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.

**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.

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2025**  
**Notes to the financial statements (continued)**

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**1 Accounting policies (continued)**

**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>Unrestricted</b>	<b>Restricted</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
<b>2 Voluntary income</b>			<b>£</b>	<b>£</b>
Donations	669	-	669	339
<b>Total voluntary income</b>	<u><u>669</u></u>	<u><u>-</u></u>	<u><u>669</u></u>	<u><u>339</u></u>

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
<b>3 Other trading activities</b>			<b>£</b>	<b>£</b>
Advertising and mailing	723	-	723	373
	<u><u>723</u></u>	<u><u>-</u></u>	<u><u>723</u></u>	<u><u>373</u></u>

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
<b>4 Income from investments</b>			<b>£</b>	<b>£</b>
Deposit account interest	143	-	143	374
	<u><u>143</u></u>	<u><u>-</u></u>	<u><u>143</u></u>	<u><u>374</u></u>

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2025**  
**Notes to the financial statements (continued)**

<b>5 Income from charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
			<b>£</b>	<b>£</b>
Convention	23,710	-	23,710	21,345
Projects	16,509	-	16,509	16,011
Regional events	2,561	-	2,561	9,087
	19,070	-	19,070	25,098
Subscriptions	46,048	-	46,048	47,390
	<b>88,828</b>	<b>-</b>	<b>88,828</b>	<b>93,833</b>

<b>6 Expenditure on raising funds</b>	<b>Staff Costs</b>	<b>Direct Costs</b>	<b>Support Costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
				<b>£</b>	<b>£</b>
Total costs	<b>3,675</b>	<b>-</b>	<b>1,525</b>	<b>5,200</b>	<b>5,300</b>

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2025**  
**Notes to the financial statements (continued)**

<b>7 Costs of charitable activities</b>	<b>Staff Costs</b>	<b>Direct Costs</b>	<b>Support Costs</b>	<b>2025 Total</b>	<b>2024 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Convention	15,899	20,512	6,600	43,011	38,000
Projects	21,974	10,048	9,121	41,143	45,314
Online resources	7,349	-	3,052	10,401	10,601
	<b><u>45,222</u></b>	<b><u>30,560</u></b>	<b><u>18,773</u></b>	<b><u>94,555</u></b>	<b><u>93,915</u></b>

	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total £</b>
Expenditure on charitable activities			
Convention	43,011	-	43,011
Projects	38,563	2,580	41,143
Online resources	10,401	-	10,401
	<b><u>91,975</u></b>	<b><u>2,580</u></b>	<b><u>94,555</u></b>

Expenditure on Projects in the comparative period included expenditure of £285 from restricted funds.

<b>8 Analysis of support costs</b>	<b>Staff costs</b>	<b>Office &amp; staff expenses</b>	<b>Governance costs</b>	<b>2025 Total</b>	<b>2024 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	552	818	155	1,525	1,661
Convention	2,390	3,541	669	6,600	7,124
Projects	3,303	4,894	924	9,121	9,746
Online resources	1,105	1,638	309	3,052	3,323
	<b><u>7,350</u></b>	<b><u>10,891</u></b>	<b><u>2,057</u></b>	<b><u>20,298</u></b>	<b><u>21,854</u></b>

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2025**  
**Notes to the financial statements (continued)**

<b>9 Net expenditure</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Net expenditure is stated after charging:		
Fees paid to Independent Examiner		
Examination fee	1,200	1,176
Payroll fees	532	526
	<u><b>1,732</b></u>	<u><b>1,702</b></u>

**10 Trustees' remuneration and benefits**

The trustees are the only key management and no trustees received any remuneration during the year. No trustees received payment for expenses during the year (2024: nil).

<b>11 Staff costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
The average number of employees during the year was 2 (2024: 2)		
Salaries	55,691	54,772
Social security costs	164	9
Pension Contributions	392	364
	<u><b>56,247</b></u>	<u><b>55,145</b></u>

No member of staff earned over £60,000 for the financial year (2024 - Nil).

<b>12 Debtors</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors	2,500	-
Prepayments	913	1,076
Accrued income	516	2,967
Other debtors	100	100
	<u><b>4,029</b></u>	<u><b>4,143</b></u>

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2025**  
**Notes to the financial statements (continued)**

<b>13 Creditors - amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	4,256	-
Social security and other taxes	964	942
Pension contributions	76	71
Accruals	1,200	3,086
Deferred income	2,313	4,229
	<b>8,809</b>	<b>8,328</b>
Deferred income		
Income deferred from the previous period	4,229	3,318
Released to the statement of financial activities	(4,229)	(3,318)
Arising during the current year:		
Subscriptions	2,313	4,229
	<b>2,313</b>	<b>4,229</b>

Deferred income comprises subscriptions relating to services being provided in the following year.

<b>14 Statement of funds</b>	<b>1.5.24</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>30.4.25</b>
<i>Current year</i>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>	<b>13,959</b>	<b>90,363</b>	<b>(97,175)</b>	<b>901</b>	<b>8,048</b>
<b>Restricted funds</b>					
Sing Up project	7,707	-	(2,210)	(771)	4,726
Apprenticeships	1,304	-	-	(130)	1,174
Professional Development	370	-	(370)	-	-
	<b>9,381</b>	<b>-</b>	<b>(2,580)</b>	<b>(901)</b>	<b>5,900</b>
<b>Total funds</b>	<b>23,340</b>	<b>90,363</b>	<b>(99,755)</b>	<b>-</b>	<b>13,948</b>

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2025**  
**Notes to the financial statements (continued)**

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**14 Statement of funds (continued)**

<i>Prior year</i>	1.5.23 £	Income £	Expenditure £	Transfers £	30.4.24 £
<b>Unrestricted funds</b>	<b>17,913</b>	<b>94,920</b>	<b>(98,931)</b>	<b>57</b>	<b>13,959</b>
<b>Restricted funds</b>					
Sing Up project	7,707	-	-	-	7,707
Apprenticeships	1,304	-	-	-	1,304
Professional Development	712	-	(285)	(57)	370
	<b>9,723</b>	<b>-</b>	<b>(285)</b>	<b>(57)</b>	<b>9,381</b>
<b>Total funds</b>	<b>27,636</b>	<b>94,920</b>	<b>(99,216)</b>	<b>-</b>	<b>23,340</b>

**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.

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2025**  
**Notes to the financial statements (continued)**

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<b>15 Analysis of net assets between funds</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Current assets	16,857	5,900	22,757	31,668
Current liabilities	(8,809)	-	(8,809)	(8,328)
	<u><b>8,048</b></u>	<u><b>5,900</b></u>	<u><b>13,948</b></u>	<u><b>23,340</b></u>

**16 Related parties**

No transactions to report

**ASSOCIATION OF BRITISH CHORAL DIRECTORS**

England & Wales - Charity number 1085226

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# Accounts

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Company number 3985838  
Charity number 1085226

# **The Association of British Choral Directors**

## **FINANCIAL STATEMENTS**

for the year ended

**30th April 2024**

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2024**  
**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>	Sir John Rutter CBE	
<b>Vice Presidents</b>	Brian Kay Susan Hollingworth BEM	
<b>Trustees:</b>	Kenneth Fayle (Chair of Trustees and Advisory Council) Martin Ashley Gillian Blazey Melanie Crompton Leslie East OBE Simon Gregory Peter Owens Mark Sproson	
<b>Staff</b>	Rachel Greaves Elisabeth Brierley	(General Secretary) (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 Examiner</b>	Christopher Wright 80 Sylvan Road Crystal Palace London SE19 2RZ	

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2024**  
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# ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30<sup>th</sup> April 2024

## 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 2024. 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 online during the year.

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 (mainly online), guiding strategy, planning future events and exchanging information.

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 staff and officers are *ex officio* members of the Council. Trustees also attend Council meetings wherever possible. A welcome in-person joint meeting of Council and Trustees was held in May 2024 to discuss future strategy.

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

After the appointment of three new Trustees in the last financial year, there have been no further appointments during the current 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 30<sup>th</sup> April 2024

## Trustees' Report (continued)

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Our 5-year Strategic Plan, *Leading the Chorus* sets 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, however, as a result of the impact of the COVID-19 pandemic, the plan is being re-evaluated. Some recommendations have been put into place, others are still under discussion and planning; initiatives need to be realistic and practical within the limited resources of the organisation. As previously reported, the COVID-19 pandemic caused an unprecedented crisis in the music industry, with singing taking a particularly big blow. **abcd** was no exception, despite remaining active online and politically, and the financial impact continues to be felt.

### **Training and activity**

Training in choral leadership is planned and delivered by the Training Manager, Elisabeth Brierley, 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 now run both online and in-person, and this has allowed us to reach a much wider range of singing leaders, as well as creating resources which can be purchased in the long term and giving us a lasting stream of income.

#### **Courses: online and live activity**

A new online course for secondary teachers, *Leading Singing in Secondary Schools*, was designed to complement our highly successful online course for primary teachers. It began in September 23 and ran through into the next financial year. This was a flexible series of seven 75-minute sessions, available to book as a full series or as individual sessions. The online twilight CPD format worked well for teachers all over the UK, and from abroad too. It generated a healthy surplus, and continues to do so via the recorded sessions being sold online.

**Online Choral Conducting: A Beginner's Guide Day, January 2024.** These practical and informal courses have been led by Amy Bebbington, in a format which has worked well through and beyond lockdown, especially during the winter months. Further days have been held during 2025.

**Initial and Intermediate level training.** We ran an Initial course in London in Autumn 2023, led by Amy Bebbington and James Davey. This course ran with eleven conductors. Following a shift in conducting course attendance post covid, we also decided to trial one day events to great success; hosting a one-day Initial event in Manchester with Liz Garnett in June and a one-day Intermediate event in Oxford with Sarah Tenant-Flowers in November. Further one-day events have been planned.

**Young Conductor Day.** In partnership with Hull Music Hub, we ran a Young Conductor Day for musicians aged 14 – 18. This event was led by Tom Leech and young musicians from across North Lincolnshire, East Yorkshire, North East Lincolnshire and West Yorkshire attended the day.

# ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30<sup>th</sup> April 2024

## Trustees' Report (continued)

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### Regional activity

Since the return of live activity post-Covid, most events have been centrally organised, whatever the location, in collaboration with regional volunteers, to whom we are most grateful. Two very popular singing days were held during the year:

**Sing with Paul Mealor**, Chester Cathedral, March 2024: A 'Royal Sing' was held in Chester Cathedral with composer and conductor Paul Mealor. 100 singers took part, who all enjoyed a great day of singing in wonderful surroundings.

**Sing with John Rutter**, Coton Centre, Tamworth, April 2024: Around 200 singers attended a packed day of singing with our President. Soprano Melanie Marshall came again to perform 'Feel the spirit', along with works from John's Sacred Choruses and other shorter works.

### National events

For the first time since before the pandemic, we were able to hold a live Convention, in the fabulous new Creative Centre at York St John University at the later time of October. Despite the best attempts of Storm Babet and the resulting travel chaos, most delegates and presenters managed to make the journey and after the long gap, it was very special to see many old friends, as well as welcoming many new ones to the weekend.

We fully recognize the financial implications, both positive and negative, of this long-standing major event on *abcd*, and the need to provide value for money to delegates with the increased cost of living. Post-Covid Convention was shorter and smaller in scale, but not compromising on artistic aims, whilst maximizing revenue and making it an affordable event to as many people as possible. Expected delegate numbers were exceeded and bookings had to be closed early, a great result.

Three strands of sessions ran throughout the weekend, including a dedicated strand for all those working in education. We welcomed Leeds Cathedral Senior Girls Choir and conductor Tom Leech to perform for delegates, Roxanna Panufnik as featured composer, and presenters who included Rebeca Berkley, Jeremy Haneman, Robert Hollingworth, Lucy Hollins, William Hunt, Mark De-Lisser, Lizzie Leather, Charles MacDougall, Daniel Rodriguez, Jenny Trattles, Suzzie Vango, Vice-President Susan Hollingworth and President John Rutter. The trade exhibition sold out, and we combined the best of live and online with repertoire submissions, which were all uploaded to the Convention website, with highlights performed in sessions. Topics ranged from diversifying concerts, vocal health, musicianship in choirs, through gesture, copyright, curriculum in choir, to seventeenth century multi-choir music, period performance in voices and the teacher as musical leader.

### Our growing online resources

Both the public face of our website and its management systems badly need rebuilding and the company which built and maintains the current system has now ceased business. Without substantial funding our options are limited, so we are undertaking this inhouse, which is slow work, but is at minimal cost. In the meantime, our Convention site was used again, with programme, presenter and exhibition details there, plus repertoire resources and session recordings for delegates.

Our 2020 Arts Council England Culture Recovery funding included project funding to enable us to produce new digital resources, including videos and written resources for singing leaders of all kinds, covering rehearsal and conducting technique, warm up ideas and vocal technique. This, alongside our library of webinars recorded during and since lockdown, forms a major resource portal for members. A proportion has also been made publicly available; webinars are free to members and available for a small charge to non-members. We will be able to promote these much more effectively on the new website.

# ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30<sup>th</sup> April 2024

## Trustees' Report (continued)

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### **abcd Choral Research Journal**

Our research journal is an online 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 first issue, under the editorship of Professor Martin Ashley, was published online in May 2020. The journal covers all aspects of choral singing and choir work. The journal is now up on our new website with the latest articles: future articles will be published on a rolling basis on receipt of an APC (Article Processing Charge).

### **Social media**

All our social media platforms have continued to be very active, which is both a challenge and gratifying to see. Our Facebook group is particularly large, now with over 7,000 members currently, from all over the world.

### **Membership**

Membership at the end of the financial year stood at 471 (2022-23: 507) individuals and 31 (2022-23: 34) (2021-22: 34) Business Members. We are grateful to Midlands member Carol Bowns for her continued work as Membership Secretary. We are also grateful to our Gold, Corporate and Associate members, whose active involvement is an essential feature of **abcd's** support for choral leaders and who are also experiencing many challenges.

As previously reported, a number of measures were put in place during and immediately after the pandemic because of its impact on members, including freezing subscriptions, offering membership 'holidays' and the option of paying subscriptions monthly, the latter of which we have continued. There has been a reduction in overall membership numbers, though has not reached the level we initially feared, and we have continued to welcome new members, however we still face a challenge to increase our membership numbers sufficiently to keep the organisation financially sustainable.

We were delighted to continue our relationships with our gold Corporate Member ABRSM. As well as providing much needed financial support, the Gold Corporate Members have become more actively involved in the working of the Association.

We note with sadness the death of Len Fletcher in spring 2024, who was for many years Membership Secretary, and also Convention Administrator. His dedication to **abcd** cannot be overstated.

### **Campaigning and partnerships**

During the pandemic we took an active role in lobbying for choral music. Whilst we are keen to keep this role, realistically we do not have the resources to do both this and to run our activity, and therefore joining with other organisations is more sustainable, as well as having greater impact. Over the last year this has included joining Making Music's campaign to extend Orchestra Tax Relief to choirs.

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. We are a Partner in National Youth Choir's Young Conductors programme (part of their wider Emerging Professional Artists programme) and continue to work informally with many of our fellow music organisations and Business members on projects.

We were founding members of the International Federation of Choral Directors Associations, 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 30<sup>th</sup> April 2024

## Trustees' Report (continued)

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### 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.

As reported last year, the journey out of the pandemic has proved to be long and continues across the industry. However, there are many positive signs, and we have been very heartened to see all our courses selling so well, despite the cost-of-living crisis. Our emergency funding from Arts Council England's Culture Recovery Fund and the Government's furlough scheme were vital in keeping us afloat, but we still need to both make up for the losses of those years and cover our current running costs, which is challenging at an operational and strategic level.

### Financial Review and Reserves Policy

The financial results for the period are set out in the attached accounts and show an improved result, whilst not the surplus we hoped for. Overall, there was a deficit of £4,296 (2023: deficit £12,353). Total Reserves were £23,340 (2023: £27,636), comprising Unrestricted Reserves of £13,959 (2023: £17,912) and Restricted Reserves of £9,381 (2023: £9,723). Total expenditure during the year was £99,215 (2023: £84,392). We remain committed to re-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 30 April 2024 unrestricted reserves represented 19% of the year's core costs (2023: 27%).

### *abcd* as a Going Concern

Our journey out of the pandemic is a long and difficult one, but with the return of Convention and our singing days, alongside well-attended courses live and online, this year has been much more positive financially than the last. Raising external funds is a priority and discussions with a professional fundraiser continue to take place. With a successful 2024 Convention and expanding new avenues such as online courses, our cash flow forecast continues the trend of looking more positive and slowly regaining our pandemic losses.

### 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, and a proportion of our digital resources.

# ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30<sup>th</sup> April 2024

## Trustees' Report (continued)

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### Trustees and their Interests

The following served as trustees during the year ended 30 April 2024:

Ken Fayle (Chair)  
Martin Ashley  
Gill Blazey  
Melanie Crompton  
Leslie East OBE  
Simon Gregory  
Peter Owens  
Mark Sproson

### 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.

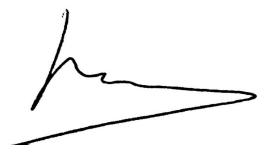
The Trustees are responsible for keeping adequate accounting records sufficient to show and explain the company's transactions and that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies 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 on 23 January 2025, and signed on their behalf by



.....  
**KEN FAYLE – 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 2024, 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: 24th January 2025

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

THE ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30 April 2024

Statement of Financial Activities (incorporating an income and expenditure account)

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
<b>Income from:</b>					
Donations and legacies	2	339	-	339	242
Other trading activities	3	373	-	373	618
Investments	4	374	-	374	86
<b>Charitable activities</b>					
Convention	5	21,345	-	21,345	221
Projects and activities		25,098	-	25,098	22,197
Subscriptions		47,390	-	47,390	48,676
<b>Total income</b>		<b>94,919</b>	<b>-</b>	<b>94,919</b>	<b>72,040</b>
<b>Expenditure on:</b>					
<b>Raising funds</b>	6	<b>5,300</b>	<b>-</b>	<b>5,300</b>	<b>5,001</b>
<b>Charitable activities</b>					
Convention	7	38,000	-	38,000	22,559
Projects		45,029	285	45,314	46,831
Online resources		10,601	-	10,601	10,001
		<b>93,630</b>	<b>285</b>	<b>93,915</b>	<b>79,391</b>
<b>Total expenditure</b>		<b>98,930</b>	<b>285</b>	<b>99,215</b>	<b>84,392</b>
<b>Net income / (expenditure)</b>		(4,011)	(285)	(4,296)	(12,352)
Transfers between funds		57	(57)	-	-
Total funds brought forward	14	17,913	9,723	27,636	39,988
<b>Total funds carried forward</b>		<b>13,959</b>	<b>9,381</b>	<b>23,340</b>	<b>27,636</b>

All income and expenditure derive from continuing activities.

# THE ASSOCIATION OF BRITISH CHORAL DIRECTORS

As at 30 April 2024

## Balance Sheet

	Note	2024 £	2023 £
<b>Current assets</b>			
Debtors and prepayments	12	4,143	2,771
Cash at bank and in hand		27,525	31,701
		<u>31,668</u>	<u>34,472</u>
<b>Current liabilities</b>			
Creditors - amounts falling due within one year	13	<u>(8,328)</u>	<u>(6,836)</u>
<b>Net assets</b>		<u>23,340</u>	<u>27,636</u>
<b>Represented by:</b>			
Unrestricted funds		13,959	17,913
Restricted funds		9,381	9,723
<b>Total funds</b>	14	<u>23,340</u>	<u>27,636</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 23 January 2025 and signed on its behalf by:



Ken Fayle, Chairman

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2024**  
**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**

The Trustees are confident that the Charity's reserves are sufficient to enable operations to continue at a sustainable level for a period of at least 12 months from the date of approval of these financial statements. The Charity therefore continues to adopt the going concern basis in preparing its financial statements.

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

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.

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 2024**  
**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>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
			<b>£</b>	<b>£</b>
Donations	339	-	339	242
Grants	-	-	-	-
<b>Total voluntary income</b>	<b>339</b>	<b>-</b>	<b>339</b>	<b>242</b>
<b>3 Other trading activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
			<b>£</b>	<b>£</b>
Advertising and mailing	<b>373</b>	-	<b>373</b>	<b>618</b>
<b>4 Income from investments</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
			<b>£</b>	<b>£</b>
Deposit account interest	<b>374</b>	-	<b>374</b>	<b>86</b>

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2024**  
**Notes to the financial statements (continued)**

5 Income from charitable activities	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Convention	21,345	-	21,345	221
Projects	16,011	-	16,011	16,617
Regional events	9,087	-	9,087	5,580
	<u>25,098</u>	<u>-</u>	<u>25,098</u>	<u>22,197</u>
Subscriptions	47,390	-	47,390	48,676
	<u>93,833</u>	<u>-</u>	<u>93,833</u>	<u>71,094</u>

6 Expenditure on raising funds	Staff Costs £	Direct Costs £	Support Costs £	2024 Total £	2023 Total £
Total costs	<u>3,639</u>	<u>-</u>	<u>1,661</u>	<u>5,300</u>	<u>5,001</u>

7 Expenditure on charitable activities	Staff Costs £	Direct Costs £	Support Costs £	2024 Total £	2023 Total £
Convention	15,605	15,271	7,124	38,000	22,559
Projects	21,344	14,224	9,746	45,314	46,831
Online resources	7,278	-	3,323	10,601	10,001
	<u>44,227</u>	<u>29,495</u>	<u>20,193</u>	<u>93,915</u>	<u>79,391</u>

	Unrestricted £	Restricted £	Total £
<b>Expenditure on charitable activities</b>			
Convention	38,000	-	38,000
Projects	45,029	285	45,314
Online resources	10,601	-	10,601
	<u>93,630</u>	<u>285</u>	<u>93,915</u>

Expenditure on Projects in the comparative period included expenditure of £1,124 from restricted funds.

8 Analysis of support costs	Staff Costs £	Office & Staff Expenses £	Governance Costs £	2024 Total £	2023 Total £
Raising funds	553	951	157	1,661	1,536
Convention	2,373	4,079	672	7,124	6,491
Projects	3,247	5,580	919	9,746	8,728
Online resources	1,107	1,903	313	3,323	3,070
	<u>7,280</u>	<u>12,513</u>	<u>2,061</u>	<u>21,854</u>	<u>19,825</u>

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2024**  
**Notes to the financial statements (continued)**

<b>9 Net expenditure</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Net expenditure is stated after charging:		
Fees paid to Independent Examiner		
Examination fee	1,176	905
Payroll fees	526	528
	<u>1,702</u>	<u>1,433</u>
<b>10 Trustees' remuneration and benefits</b>		
The trustees are the only key management and no trustees received any remuneration during the year. No trustees received payment for expenses during the year (2023: nil).		
<b>11 Staff costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
The average number of employees during the year was 2 (2023: 2)		
Salaries	54,772	51,368
Social security costs	9	-
Pension Contributions	364	314
	<u>55,145</u>	<u>51,682</u>
No member of staff earned over £60,000 for the financial year (2023: Nil)		
<b>12 Debtors</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Prepayments	1,076	969
Other debtors	3,067	1,802
	<u>4,143</u>	<u>2,771</u>
<b>13 Creditors - amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	-
Social security and other taxes	942	950
Pension Contributions	71	61
Accruals	3,086	2,507
Deferred income	4,229	3,318
	<u>8,328</u>	<u>6,836</u>
Deferred income		
Income deferred from the previous period	3,318	7,160
Released to the statement of financial activities	(3,318)	(7,160)
Arising during the current year:		
Subscriptions	4,229	2,653
Donations	-	-
Course fees income	-	665
	<u>4,229</u>	<u>3,318</u>

Deferred income comprises subscriptions, donations and course income relating to services being provided in the following year.

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**

Year ended 30 April 2024

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

14 Statement of funds	1.5.23	Income	Expenditure	Transfers	30.4.24
	£	£	£		£
<i>Current year</i>					
<b>Unrestricted funds</b>	<b>17,913</b>	<b>94,920</b>	<b>(98,931)</b>	<b>57</b>	<b>13,959</b>
<b>Restricted funds</b>					
Sing Up project	7,707	-	-	-	7,707
Apprenticeships	1,304	-	-	-	1,304
Professional Development	712	-	(285)	(57)	370
	<b>9,723</b>	<b>-</b>	<b>(285)</b>	<b>(57)</b>	<b>9,381</b>
<b>Total funds</b>	<b>27,636</b>	<b>94,920</b>	<b>(99,216)</b>	<b>-</b>	<b>23,340</b>
<b>Prior year</b>	<b>1.5.22</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>30.4.23</b>
	£	£	£		£
<b>Unrestricted funds</b>	<b>29,029</b>	<b>72,040</b>	<b>(83,268)</b>	<b>112</b>	<b>17,913</b>
<b>Restricted funds</b>					
Sing Up project	8,327	-	(564)	(56)	7,707
Apprenticeships	1,304	-	-	-	1,304
Professional Development	1,328	-	(560)	(56)	712
	<b>10,959</b>	<b>-</b>	<b>(1,124)</b>	<b>(112)</b>	<b>9,723</b>
<b>Total funds</b>	<b>39,988</b>	<b>72,040</b>	<b>(84,392)</b>	<b>-</b>	<b>27,636</b>

**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	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets	22,287	9,381	31,668	34,472
Current liabilities	(8,328)	-	(8,328)	(6,836)
	<b>13,959</b>	<b>9,381</b>	<b>23,340</b>	<b>27,636</b>

Restricted funds of £9,723 in 2023 were analysed as current assets.

**16 Related Parties**

No transactions to report

**ASSOCIATION OF BRITISH CHORAL DIRECTORS**

England & Wales - Charity number 1085226

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# Accounts

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Company number 3985838  
Charity number 1085226

# **The Association of British Choral Directors**

## **FINANCIAL STATEMENTS**

for the year ended

**30th April 2023**

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2023**  
**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>	Kenneth Fayle (Chair of Trustees and Advisory Council) Martin Ashley Gillian Blazey Melanie Crompton Leslie East OBE Simon Gregory Peter Owens Mark Sproson
<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 Examiner</b>	Christopher Wright 80 Sylvan Road Crystal Palace London SE19 2RZ

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2023**  
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Notes to the financial statements	11 - 15

# ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30<sup>th</sup> April 2023

## 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 2023. 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 four times during the year, mostly online, with one in-person meeting in October 2022.

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.

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

There was a pleasing response to the recruitment campaign in 2022 and three 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 30<sup>th</sup> April 2023

## Trustees' Report (continued)

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Our 5-year Strategic Plan, *Leading the Chorus* sets 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, its long-term impact, and the new ways we have learned to work, the plan has been re-evaluated, initially by a small working party of Trustees who made a number of recommendations. Some of these have already been put into place, others are still under discussion and planning; initiatives need to be realistic and practical within the limited resources of the organisation. A priority has been to consider our offering to members and the membership structure more widely, to ensure that we can reach as wide a range of choir leaders as possible.

This has been the first full year of restriction-free activity since before lockdown. The COVID-19 pandemic caused an unprecedented crisis in the music industry and the performing arts more generally, with singing taking a particularly big blow, and the impact will continue to be felt for many years.

### **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.

In this first full year of activity after lockdown, all our courses made a surplus and attracted a good number of participants. Due to the majority of courses running across financial years, this pleasing result is not reflected in this year's accounts.

### **Courses: online and live activity**

A new online course for primary teachers, ***Get them singing, keep them singing***, ran from May 22 through to May 23 with a flexible series of six 75-minute sessions. The online twilight CPD format worked well for teachers all over the UK, and from abroad too. It generated a healthy surplus, and continues to do so via the recorded sessions being sold online. A further course for secondary teachers is running through the 2023-24 academic year.

**Online Basic Skills Day, May 2022 and February 2023.** These practical and informal courses have been led by Amy Bebbington, in a format which has worked well through and beyond lockdown. Further days have been held during 2023.

**The Twelve masterclass on The Dream of Gerontius** at Hallé St Peters with Neil Ferris, Matthew Hamilton and the Hallé Choir, June 2022. All 10 conductor places sold several weeks before the event, along with observer places. In partnership with the Hallé we offered five free student observer places to RNCM and five places to Manchester University. Working in partnership with a large organisation like the Hallé was a big selling point for this day.

# ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30<sup>th</sup> April 2023

## Trustees' Report (continued)

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**2022/23 Intermediate Course:** this course ran from September 2022 to April 2023, in a revised format which awarded passes at two levels (Emerging and Progressive), bringing it in line with the Initial course. The course ran with fifteen conductors, tutors Amy Bebbington, Peter Broadbent and Sarah Tenant-Flowers.

**Initial Courses.** Two courses were held: in London, finishing in May 2022, and in Leeds during Autumn 2022. The London course was fully booked with 16 conductors attending, tutors Lucy Hollins and Mark Jordan, and the Leeds course was also well attended, with tutors Sue Hollingworth and Tom Leech.

### Regional activity

Since the return of live activity, most events have been centrally organised, whatever the location, in collaboration with regional volunteers, to whom we are most grateful.

**Sing with Bob Chilcott**, Scunthorpe, January 2023: we worked in partnership with Scunthorpe Co-operative Junior Choir and had a very successful day with 145 singers in attendance.

**Sing with Philip Stopford**, Manchester, March 2023: the annual North West Singing Day, with 76 singers, who enjoyed working with the composer on his own works and singing at the Hallé venue of St Michael's.

### National events

We planned to return to a live Convention in 2022, albeit with a shorter, one-day event, in Manchester at Hallé St Peters, in early October. This was to include a trade exhibition, repertoire reading sessions, a number of session strands and a performance from the Hallé Youth Choir. Although bookings started well, the uncertainties of train travel generally and then planned rail strikes had an increasing impact on both delegate bookings and presenter and exhibition travel and we were left with no option but to cancel, a great disappointment.

More positively, plans were put into place for a 2023 Convention over a weekend in York in October. We fully recognize the financial implications, both positive and negative, of this long-standing major event on **abcd**, and the need to provide value for money to delegates with the increased cost of living. We are striving to minimize the risks by changing (but not compromising) some of our historical artistic aims whilst maximizing revenue and making it an affordable event to as many people as possible.

### Our growing online resources

Our current website was redesigned within the current Content Management System and launched during the first lockdown, which proved to be very timely, as it allowed us to cope with the huge increase in website traffic. However, both the public face and management systems badly need rebuilding and the company which built and maintains the current system has now ceased business. Without substantial funding our options are limited, however work is now well underway to undertake this internally at minimal cost, including a new membership database. In the meantime, our Convention site was used again, with programme, presenter and exhibition details there, plus repertoire resources and session recordings for delegates.

Our 2020 Arts Council England Culture Recovery funding included project funding to enable us to produce new digital resources, including videos and written resources for singing leaders of all kinds, covering rehearsal and conducting technique, warm up ideas and vocal technique. Alongside our library of webinars recorded during and since lockdown, this now forms a major new resource portal for members. A proportion has also been made publicly available.

# ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30<sup>th</sup> April 2023

## Trustees' Report (continued)

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### ***abcd* Choral Research Journal**

The first issue of our 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. Thus far full articles have been available to 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, and from that point onwards, the article is free to read by anybody. This will change when the journal is published on our new website: articles will be published on a rolling basis on receipt of an APC (Article Processing Charge).

### **Social media**

Twitter and Facebook provided a much-needed source of communication with and between choral leaders during the COVID-19 pandemic and more recently during the campaign to save the BBC Singers. All our social media platforms have continued to be very active, which is both a challenge and gratifying to see. Our Facebook group is particularly large, with over 6,000 members currently (a growth of 1,500 over the year).

### **Membership**

Membership at the end of the financial year stood at 507 (2021-22: 502) (2020-21: 496) individuals and 40 (2021-22: 34) Business Members. We are grateful to Midlands member Carol Bowns for her continued work as Membership Secretary. We are also grateful to our Gold, Corporate and Associate members, whose active involvement is an essential feature of *abcd's* support for choral leaders and who are also experiencing many challenges.

We 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 were put in place in both years; subscriptions were frozen, members were offered a three-month membership 'holiday' and to option of paying subscriptions monthly, the latter of which we have continued. Although there has been a reduction in overall membership numbers compared with pre-pandemic levels, they have not reached the level we initially feared, and we have continued to welcome new members, however we still face a challenge to increase our membership numbers sufficiently to keep the organisation financially sustainable.

We were delighted to continue our relationships with our gold Corporate Members Hal Leonard Europe and ABRSM. 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 30<sup>th</sup> April 2023

## Trustees' Report (continued)

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### Improving the climate for choral music

#### Campaigning

The majority of staff time was spent lobbying and dealing with the direct effects of the pandemic during 2020 and 2021, and we aim to keep a role in this area for the long-term. Realistically however, we do not have the resources to do both this and to run our activity, and therefore joining with other organisations for campaigns is more sustainable, as well as having greater impact.

In spring 2023 we joined the protests from across the music industry against the proposed closure of the BBC Singers, including writing to the BBC Director General, promoting the petition and helping curate an open letter from choral conductors – 328 conductors representing 600 choirs signed the letter.

Our WellRehearsed App, produced in conjunction with Making Music in response to the pandemic, ran from May 2021 through to April 2022. Produced in volunteer time largely by *abcd*, it showed 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. Users of the App could also see detailed live data to help them plan their activity appropriately, and this proved very popular as choirs returned to singing. Following the lifting of restrictions, the App was withdrawn in May 2022, having had well over 1000 user downloads, and over 8,200 reports on 7,250 rehearsals.

#### 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.

#### International Federation of Choral Directors Associations.

We were 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.

#### 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.

As reported last year, the journey out of the pandemic has proved to be long and continues across the industry. However, there are many positive signs, and we have been very heartened to see all our courses selling so well, despite the cost-of-living crisis. Our emergency funding from Arts Council England's Culture Recovery Fund and the Government's furlough scheme were vital in keeping us afloat, but now we need to both make up for the losses of those years and cover our current running costs, which is challenging at an operational and strategic level.

# ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30<sup>th</sup> April 2023

## 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 legacy of the COVID-19 pandemic continued to have an impact on our finances, though activity throughout the year was well attended. Overall, there was a deficit of £12,352 (2022: deficit £8,266). Total Reserves were £27,636 (2022: £39,998), comprising Unrestricted Reserves of £17,913 (2022: £29,029) and Restricted Reserves of £9,723 (2022: £10,959). Total expenditure during the year was £84,392 (2022: £75,909). 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 30 April 2023 unrestricted reserves represented 27% (2022: 45%) of the year's 'core' costs.

### *abcd* as a Going Concern

Despite the lifting of restrictions, enabling us to operate a full events and courses programme, we expected that this financial year would still be a difficult one and that we would make a loss. Having to cancel our Convention day also lost us valuable income. The after-effects of the pandemic still impact our business, and generating income remains our main financial risk, but the return to live activity and the very pleasing take-up on it, as well as the continuation of our online activity, is helping our recovery. Alongside increasing membership numbers, raising external funds is a priority and discussions with a professional fundraiser are currently taking place. With a successful 2023 Convention, our cash flow forecast to April 2024 looks much more positive and we expect to make a small surplus.

### 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, and a proportion of our digital resources.

### Trustees and their Interests

The following served as trustees during the year ended 30 April 2023:

Ken Fayle	(Chair) (appointed 24 June 2022)
Martin Ashley	
Gill Blazey	(appointed 7 January 2023)
Melanie Crompton	
Leslie East OBE	
Simon Gregory	(appointed 3 November 2022)
Julia Mayall	(resigned 10 May 2022)
Peter Owens	
Mark Sproson	
Jonathan Startup	(resigned 30 January 2023)

# ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30<sup>th</sup> April 2023

## Trustees' Report (continued)

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### 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 on 23<sup>rd</sup> January 2024, and signed on their behalf by



.....  
**KEN FAYLE – 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 2023, 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: 25th January 2024

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

THE ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30 April 2023

Statement of Financial Activities (incorporating an income and expenditure account)

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	TOTAL 2022 £
<b>Income from:</b>					
Donations and legacies	2	242	-	242	1,509
Other trading activities	3	618	-	618	1,685
Investments	4	86	-	86	12
<b>Charitable activities</b>	5				
Convention		221	-	221	5,525
Projects and activities		22,197	-	22,197	10,877
Subscriptions		48,676	-	48,676	48,035
<b>Total income</b>		<b>72,040</b>	<b>-</b>	<b>72,040</b>	<b>67,643</b>
<b>Expenditure on:</b>					
<b>Raising funds</b>	6	<b>5,001</b>	<b>-</b>	<b>5,001</b>	<b>10,277</b>
<b>Charitable activities</b>	7				
Convention		22,559	-	22,559	22,592
Projects		45,707	1,124	46,831	32,263
Publications		10,001	-	10,001	10,777
		<b>78,267</b>	<b>1,124</b>	<b>79,391</b>	<b>65,632</b>
<b>Total expenditure</b>		<b>83,268</b>	<b>1,124</b>	<b>84,392</b>	<b>75,909</b>
<b>Net income / (expenditure)</b>		(11,228)	(1,124)	(12,352)	(8,266)
Transfers between funds		112	(112)	-	-
Total funds brought forward	14	29,029	10,959	39,988	48,254
<b>Total funds carried forward</b>		<b>17,913</b>	<b>9,723</b>	<b>27,636</b>	<b>39,988</b>

All income and expenditure derive from continuing activities.

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**As at 30 April 2023**  
**Balance Sheet**

	Note	2023 £	2022 £
<b>Current assets</b>			
Debtors and prepayments	12	2,771	1,079
Cash at bank and in hand		31,701	50,610
		<u>34,472</u>	<u>51,689</u>
<b>Current liabilities</b>			
Creditors - amounts falling due within one year	13	<u>(6,836)</u>	<u>(11,701)</u>
<b>Net assets</b>		<u><u>27,636</u></u>	<u><u>39,988</u></u>
<b>Represented by:</b>			
Unrestricted funds		17,913	29,029
Restricted funds		9,723	10,959
<b>Total funds</b>	14	<u><u>27,636</u></u>	<u><u>39,988</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 23rd January 2024 and signed on its behalf by:



.....  
**Ken Fayle, Chair**

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2023**  
**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 6.

**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 2023**  
**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>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
			<b>£</b>	<b>£</b>
Donations	242	-	242	479
Grants	-	-	-	1,030
<b>Total voluntary income</b>	<b>242</b>	<b>-</b>	<b>242</b>	<b>1,509</b>
<b>3 Other trading activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
			<b>£</b>	<b>£</b>
Advertising and mailing	<b>618</b>	<b>-</b>	<b>618</b>	<b>1,685</b>
<b>4 Income from investments</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
			<b>£</b>	<b>£</b>
Deposit account interest	<b>86</b>	<b>-</b>	<b>86</b>	<b>12</b>

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2023**  
**Notes to the financial statements (continued)**

5 Income from charitable activities	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Convention	221	-	221	5,525
Projects	16,617	-	16,617	6,789
Regional events	5,580	-	5,580	4,088
	<u>22,197</u>	<u>-</u>	<u>22,197</u>	<u>10,877</u>
Subscriptions	48,676	-	48,676	48,035
	<u><b>71,094</b></u>	<u><b>-</b></u>	<u><b>71,094</b></u>	<u><b>64,437</b></u>

6 Expenditure on raising funds	Staff Costs £	Direct Costs £	Support Costs £	2023 Total £	2022 Total £
Total costs	<u><b>3,465</b></u>	<u><b>-</b></u>	<u><b>1,536</b></u>	<u><b>5,001</b></u>	<u><b>10,277</b></u>

7 Expenditure on charitable activities	Staff Costs £	Direct Costs £	Support Costs £	2023 Total £	2022 Total £
Convention	14,652	1,416	6,491	22,559	22,592
Projects	19,703	18,400	8,728	46,831	32,263
Online resources	6,931	-	3,070	10,001	10,777
	<u><b>41,286</b></u>	<u><b>19,816</b></u>	<u><b>18,289</b></u>	<u><b>79,391</b></u>	<u><b>65,632</b></u>

	Unrestricted £	Restricted £	Total £
<b>Expenditure on charitable activities</b>			
Convention	22,559	-	22,559
Projects	45,707	1,124	46,831
Online resources	10,001	-	10,001
	<u><b>78,267</b></u>	<u><b>1,124</b></u>	<u><b>79,391</b></u>

Expenditure on Projects in the comparative period included expenditure of £0 from restricted funds.

8 Analysis of support costs	Staff Costs £	Office & Staff Expenses £	Governance Costs £	2023 Total £	2022 Total £
Raising funds	537	877	122	1,536	3,533
Convention	2,269	3,707	515	6,491	6,935
Projects	3,052	4,984	692	8,728	7,644
Online resources	1,073	1,753	244	3,070	3,533
	<u><b>6,931</b></u>	<u><b>11,321</b></u>	<u><b>1,573</b></u>	<u><b>19,825</b></u>	<u><b>21,645</b></u>

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2023**  
**Notes to the financial statements (continued)**

<b>9 Net expenditure</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Net expenditure is stated after charging:		
Fees paid to Independent Examiner		
Examination fee	905	850
Payroll fees	528	588
	<u>1,433</u>	<u>1,438</u>
<b>10 Trustees' remuneration and benefits</b>		
The trustees are the only key management and no trustees received any remuneration during the year.		
<b>11 Staff costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
The average number of employees during the year was 2 (2022: 2)		
Salaries	51,368	49,122
Social security costs	-	334
Pension Contributions	314	290
	<u>51,682</u>	<u>49,746</u>
No member of staff earned over £60,000 for the financial year (2022 : Nil)		
<b>12 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Prepayments	969	1,079
Other debtors	1,802	-
	<u>2,771</u>	<u>1,079</u>
<b>13 Creditors - amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	-
Social security and other taxes	950	969
Pension Contributions	61	56
Accruals	2,507	3,516
Deferred income	3,318	7,160
	<u>6,836</u>	<u>11,701</u>
Deferred income		
Income deferred from the previous period	7,160	3,720
Released to the statement of financial activities	(7,160)	(3,720)
Arising during the current year:		
Subscriptions	2,653	1,276
Donations	-	217
Course fees income	665	5,667
	<u>3,318</u>	<u>7,160</u>

Deferred income comprises subscriptions, donations and course income relating to services being provided in the following year.

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2023**  
**Notes to the financial statements (continued)**

14 Statement of funds	1.5.22	Income	Expenditure	Transfers	30.4.23
	£	£	£		£
<i>Current year</i>					
<b>Unrestricted funds</b>	<b>29,029</b>	<b>72,040</b>	<b>(83,268)</b>	<b>112</b>	<b>17,913</b>
<b>Restricted funds</b>					
Sing Up project	8,327	-	(564)	(56)	7,707
Apprenticeships	1,304	-	-	-	1,304
Professional Development	1,328	-	(560)	(56)	712
	<b>10,959</b>	<b>-</b>	<b>(1,124)</b>	<b>(112)</b>	<b>9,723</b>
<b>Total funds</b>	<b>39,988</b>	<b>72,040</b>	<b>(84,392)</b>	<b>-</b>	<b>27,636</b>
<b>Prior year</b>	<b>1.5.21</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>30.4.22</b>
	£	£	£		£
<b>Unrestricted funds</b>	<b>36,910</b>	<b>67,642</b>	<b>(75,908)</b>	<b>385</b>	<b>29,029</b>
<b>Restricted funds</b>					
Sing Up project	8,712	-	-	(385)	8,327
Apprenticeships	1,304	-	-	-	1,304
Professional Development	1,328	-	-	-	1,328
	<b>11,344</b>	<b>-</b>	<b>-</b>	<b>(385)</b>	<b>10,959</b>
<b>Total funds</b>	<b>48,254</b>	<b>67,642</b>	<b>(75,908)</b>	<b>-</b>	<b>39,988</b>

**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	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets	24,749	9,723	34,472	51,689
Current liabilities	(6,836)	-	(6,836)	(11,701)
	<b>17,913</b>	<b>9,723</b>	<b>27,636</b>	<b>39,988</b>

Restricted funds of £10,959 in 2022 were analysed as current assets.

**16 Related Parties**

No transactions to report

**ASSOCIATION OF BRITISH CHORAL DIRECTORS**

England & Wales - Charity number 1085226

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# Accounts

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Company number 3985838  
Charity number 1085226

# **The Association of British Choral Directors**

## **FINANCIAL STATEMENTS**

for the year ended

**30th April 2022**

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2022**  
**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 Martin Ashley Melanie Crompton Peter Owens Mark Sproson Jonathan Startup	(Chair of Trustees and Advisory Council)
<b>Staff</b>	Rachel Greaves Elisabeth Brierley	(General Secretary) (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 Examiner</b>	Christopher Wright 80 Sylvan Road Crystal Palace London SE19 2RZ	

THE ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30 April 2022

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# ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30<sup>th</sup> April 2022

## 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 2022. 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 four times during the year, all online due to the ongoing COVID-19 pandemic. Whilst there has been a pleasing return to live activity, the pandemic continues to have an impact on the organisation.

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.

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, however a recruitment campaign was put in place during 2022 and a pleasing response received. 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 30<sup>th</sup> April 2022

## Trustees' Report (continued)

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Our 5-year Strategic Plan, *Leading the Chorus* sets 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, its long-term impact on the organisation and the arts in general, and the new ways we have learned to work, it was clear that the plan needed to be re-evaluated. This has been done initially by a small working party of Trustees who made a number of recommendations. Some of these have already been put into place, others require more discussion and planning; initiatives need to be realistic and practical within the limited resources of the organisation.

### **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.

The financial year started when Covid restrictions were still in place and singing was being particularly hard hit. Thankfully, by the summer restrictions had eased and we have gradually moved from entirely online activity to restarting live courses, whilst keeping some training online.

### **Webinars: connecting with the wider choral world**

Our regular webinar series began in May 2020, running through several lockdowns and an ever-baffling series of restrictions on singing, with a huge response. Open to all, our webinars have kept choral leaders in touch and provided guidance on many topics relevant to the pandemic, as well as considering a wide range of other topics, many of which might not otherwise have easily been considered, including diversifying choral repertoire, performance licensing, working with trans singers, 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 and, as choirs slowly returned to singing, advice on rejuvenating voices and choirs.

Our webinars have been open to all, but 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 feedback and advice.

Presenters joined us from all over the world, both from within the **abcd** membership and many new names: our thanks to all of them. By spring 2021, it became clear that people were understandably keen to get away from the screen and the regular series was discontinued.

### **Courses: online and returning to live activity**

In May 2021, we held an online training day for young musicians across the country aged between 14 and 18, who wanted to learn more about the foundations of musical leadership. This day was fully booked so we are looking to explore the possibility of running a future day, potentially online again.

# ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30<sup>th</sup> April 2022

## Trustees' Report (continued)

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Due to lockdown necessitating a postponement, we were able to host the final two sessions (one online and one in-person) for the 2020 Intermediate Course in Autumn 2021. These sessions were successful and instigated further ideas about the possibility of hybrid training in our extended conducting courses.

We were also able to fully re-schedule the 2020 Initial Course to take place in London from February – May 2022; many conductors from the 2020 cohort transferred their places over and we received several new bookings which meant that our first full live course since the pandemic was fully booked.

### **Regional activity**

With the gradual return of live activity, most events have been centrally organised, whatever the location, with assistance from regional volunteers, for which we are most grateful.

Staff and the North West regional committee worked together to organise the first singing day since the pandemic in February 2022. The day was successfully held in the beautiful surroundings of Hallé St Peters and was led by Bob Chilcott, with a capacity attendance.

### **National events: Annual Convention 2021 – our online Choral Leaders' Festival**

Although we had hoped to return to a live Convention in 2021, with the continuing restrictions in the spring, staff time entirely taken up with campaigning to lift those on singing, and travel uncertain, we took the decision to hold our Choral Leaders' Festival online for a second year.

Building on our experience in 2020, we offered two concurrent strands of live sessions, plus a view-at-leisure portal. Live sessions were run using Zoom and our 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 eventually to make them available as resources 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.

One of our strands concentrated on content for those in education, including sessions on #CanDoMusic, making the most of school singing sessions with the Diocese of Leeds Singing Programme, changing voices, and the Model Music Curriculum. Other sessions were wide-ranging, including kickstarting your choir after the long break with Charles MacDougall, an introduction to initiatives seeking to address gender inequality in programming and repertoire, an Indian music masterclass, and rediscovering the score after the enforced break. We were also able to chat with two consorts, Papagena and The Gesualdo Six, try out new repertoire from Gold Corporate members, and hear and watch showcase performances from five of our top youth choirs, along with the National Youth Choirs of Scotland and Great Britain.

### **Our growing online resources**

Our website was redesigned within the current Content Management System and launched in April 2020, during the first lockdown, which proved to be very timely, as it has allowed us to cope with the huge increase in website traffic. A new site is badly needed, but the existing site has coped well and led a long life. A new website with new management and membership systems is high on the priority list, but is subject to sourcing external funding.

# ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30<sup>th</sup> April 2022

## Trustees' Report (continued)

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Our 2020 Arts Council England Culture Recovery funding included project funding to enable us to produce new digital resources, including 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 will be available shortly.

### **abcd Choral Research Journal**

The first issue of our 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. The third issue is now in progress, taking historical performance as its theme.

### **Social media**

Twitter and Facebook continued to provide a much-needed source of communication with and between choral leaders during the COVID-19 pandemic and particularly during spring 2021 campaigning, when on several occasions we found ourselves campaigning directly with the politicians via social media.

Our Twitter followers passed 5,000 during the year and Facebook group members 4,500. Our (more recent) Facebook page had 2,052 likes. Both social media platforms have continued to be very active, which is both a challenge and gratifying to see.

### **Membership**

Membership at the end of the financial year stood at 502 (2020-21: 496) individuals and 34 (2019-20: 37) 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 and who are also experiencing many challenges.

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 latter of which is proving popular. 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 continued to welcome new members at this difficult time.

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

### **Improving the climate for choral music during a Pandemic**

#### **Campaigning**

As previously reported, the COVID-19 pandemic caused an unprecedented crisis in the music industry and the performing arts more generally: singing took a particularly big blow, in the UK and internationally. During the pandemic the Association 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 raised our profile hugely; our timely, clear and helpful information based on the latest details was widely praised.

# ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30<sup>th</sup> April 2022

## Trustees' Report (continued)

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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. 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 substantial national media coverage and 39 questions being tabled across parliament. Restrictions were removed entirely in July 2021, much to everyone's relief, but the impact on choirs and their leaders is long-lived and many (though not all) choirs are still struggling with recruitment, both of singers and leaders.

In conjunction with Making Music, we launched a new App, WellRehearsed, in May 2021 and it ran through to April 2022. Produced in volunteer time largely by **abcd** and designed to be quick and simple to use, it showed 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 helps identify possible causes, allows other music groups to adapt their practice and **abcd** and Making Music to update their guidance. The aim was to gain big scale data to see whether any patterns emerged. Users of the App could also see detailed live data, to help them plan their activity appropriately, and this proved very popular as choirs returned to singing, giving a central portal of information when many were often feeling isolated as they tried to plan activity around risk assessments and varying infection rates.

There has been much interest nationally and internationally in the App and we were delighted that well over 1000 users downloaded it and by the number of choirs reporting each week. We received over 8,200 reports on 7,250 rehearsals, with a little over 500 reports of infections, these not necessarily connected to each other or to a choir. The data has helped Making Music and **abcd** to keep their own guidance up to date and evaluate the effectiveness of risk mitigations, as well as offer policy makers real-life evidence on the likelihood of Covid transmission in music groups. The App was only possible due to a large amount of expert voluntary time being offered, for which we are very grateful.

### **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.** We are 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.

### **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.

# ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30<sup>th</sup> April 2022

## Trustees' Report (continued)

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At the start of the pandemic, we expected the ensuing restrictions to be relatively short-lived, but the journey out of the pandemic has proved to be long and continues across the industry. Many choirs are struggling to reform and audiences globally are thought to be around 80% of pre-pandemic levels. We have been very heartened to see our live courses selling so well but we are conscious that choir leaders have suffered more than most, and the cost-of-living crisis is adding to that. Our successful application to Arts Council England's Culture Recovery Fund for emergency funding has been vital to our financial wellbeing. We made some limited use of the Government's furlough scheme before it ended and made a claim 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, however we were able to run some live activity as well as to run virtual events and courses. A small amount was claimed from the Job Retention Scheme, but no other outside funding was received. Overall, there was a deficit of £8,266 (2021: surplus £19,279). Total Reserves were £39,998 (2021: £48,254), comprising Unrestricted Reserves of £29,029 (2021: £36,910) and Restricted Reserves of £10,959 (2021: £11,344). Total expenditure during the year was £75,909 (2021: £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 30 April 2022 unrestricted reserves represented 45% (2021: 55%) of the year's 'core' costs.

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

Like many arts organisations, we expected that this financial year would be more difficult than the previous one and that we would make a loss. During the financial year we furloughed staff for a short time, using part time furlough before the scheme ended in September 2021; this and careful cost management have ensured losses were minimised. The after-effects of the pandemic still impact our business, and generating income remains our main financial risk, but the return to live activity and the very pleasing take-up on it, as well as the continuation of our online activity, is helping our recovery. 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.

### 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, and a proportion of our digital resources.

# ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30<sup>th</sup> April 2022

## Trustees' Report (continued)

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### Trustees and their Interests

The following served as trustees during the year ended 30 April 2022:

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 on 16 January 2023, 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**

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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 2022, 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: 23rd January 2023

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

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2022**  
**Statement of Financial Activities (incorporating an income and expenditure account)**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2022 £	TOTAL 2021 £
<b>Income from:</b>					
Donations and legacies	2	1,509	-	1,509	29,350
Other trading activities	3	1,685	-	1,685	-
Investments	4	12	-	12	29
<b>Charitable activities</b>	5				
Convention		5,525	-	5,525	7,593
Projects and activities		10,877	-	10,877	13,815
Subscriptions		48,035	-	48,035	45,480
<b>Total income</b>		<u><b>67,643</b></u>	<u><b>-</b></u>	<u><b>67,643</b></u>	<u><b>96,267</b></u>
<b>Expenditure on:</b>					
<b>Raising funds</b>	6	<u>10,277</u>	<u>-</u>	<u>10,277</u>	<u>10,492</u>
<b>Charitable activities</b>	7				
Convention		22,592	-	22,592	24,179
Projects		32,263	-	32,263	31,263
Publications		10,777	-	10,777	11,054
		<u>65,632</u>	<u>-</u>	<u>65,632</u>	<u>66,496</u>
<b>Total expenditure</b>		<u><b>75,909</b></u>	<u><b>-</b></u>	<u><b>75,909</b></u>	<u><b>76,988</b></u>
<b>Net income / (expenditure)</b>		(8,266)	-	(8,266)	19,279
Transfers between funds		385	(385)	-	-
Total funds brought forward	14	36,910	11,344	48,254	28,975
<b>Total funds carried forward</b>		<u><b>29,029</b></u>	<u><b>10,959</b></u>	<u><b>39,988</b></u>	<u><b>48,254</b></u>

All income and expenditure derive from continuing activities

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**As at 30 April 2022**  
**Balance Sheet**

	Note	2022 £	2021 £
<b>Current assets</b>			
Debtors and prepayments	12	1,079	1,019
Cash at bank and in hand		50,610	53,685
		<u>51,689</u>	<u>54,704</u>
<b>Current liabilities</b>			
Creditors - amounts falling due within one year	13	<u>(11,701)</u>	<u>(6,450)</u>
<b>Net assets</b>		<u><u>39,988</u></u>	<u><u>48,254</u></u>
<b>Represented by:</b>			
Unrestricted funds		29,029	36,910
Restricted funds		10,959	11,344
<b>Total funds</b>	14	<u><u>39,988</u></u>	<u><u>48,254</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 16th January 2023 and signed on its behalf by:



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

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2022**  
**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 6

**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 2022**  
**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**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
			<b>£</b>	<b>£</b>
Donations	479	-	479	952
Grants	1,030	-	1,030	28,398
<b>Total voluntary income</b>	<u>1,509</u>	<u>-</u>	<u>1,509</u>	<u>29,350</u>

**3 Other trading activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
			<b>£</b>	<b>£</b>
Advertising and mailing	1,685	-	1,685	-

**4 Income from investments**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
			<b>£</b>	<b>£</b>
Deposit account interest	12	-	12	29

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2022**  
**Notes to the financial statements (continued)**

<b>5 Income from charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
			<b>£</b>	<b>£</b>
Convention	5,525	-	5,525	7,593
Projects	6,789	-	6,789	13,815
Regional events	4,088	-	4,088	-
	<u>10,877</u>	<u>-</u>	<u>10,877</u>	<u>13,815</u>
Subscriptions	48,035	-	48,035	45,480
	<u><b>64,437</b></u>	<u><b>-</b></u>	<u><b>64,437</b></u>	<u><b>66,888</b></u>

<b>6 Expenditure on raising funds</b>	<b>Staff Costs</b>	<b>Direct Costs</b>	<b>Support Costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
				<b>£</b>	<b>£</b>
Total costs	<u><b>6,744</b></u>	<u><b>-</b></u>	<u><b>3,533</b></u>	<u><b>10,277</b></u>	<u><b>10,492</b></u>

<b>7 Expenditure on charitable activities</b>	<b>Staff Costs</b>	<b>Direct Costs</b>	<b>Support Costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
				<b>£</b>	<b>£</b>
Convention	13,237	2,420	6,935	22,592	24,179
Projects	14,591	10,028	7,644	32,263	31,263
Publications	6,744	500	3,533	10,777	11,054
	<u><b>34,572</b></u>	<u><b>12,948</b></u>	<u><b>18,112</b></u>	<u><b>65,632</b></u>	<u><b>66,496</b></u>

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Expenditure on charitable activities</b>			
Convention	22,592	-	22,592
Projects	32,263	-	32,263
Publications	10,777	-	10,777
	<u><b>65,632</b></u>	<u><b>-</b></u>	<u><b>65,632</b></u>

Expenditure on Projects in the comparative period included expenditure of £0 from restricted funds.

<b>8 Analysis of support costs</b>	<b>Staff Costs</b>	<b>Office &amp; Staff Expenses</b>	<b>Governance Costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
				<b>£</b>	<b>£</b>
Raising funds	1,376	1,922	235	3,533	3,802
Convention	2,701	3,773	461	6,935	7,454
Projects	2,977	4,159	508	7,644	8,207
Publications	1,376	1,922	235	3,533	3,802
	<u><b>8,430</b></u>	<u><b>11,776</b></u>	<u><b>1,439</b></u>	<u><b>21,645</b></u>	<u><b>23,265</b></u>

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2022**  
**Notes to the financial statements (continued)**

<b>9 Net expenditure</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Net expenditure is stated after charging:		
Fees paid to Independent Examiner		
Examination fee	850	800
Payroll fees	588	863
	<u>1,438</u>	<u>1,663</u>
<b>10 Trustees' remuneration and benefits</b>		
The trustees are the only key management and no trustees received any remuneration during the year. No trustees received payment for expenses during the year (2021: nil).		
<b>11 Staff costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
The average number of employees during the year was 2 (2020: 2)		
Salaries	49,122	48,600
Social security costs	334	282
Pension Contributions	290	419
	<u>49,746</u>	<u>49,301</u>
No member of staff earned over £60,000 for the financial year (2021 : Nil)		
<b>12 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Prepayments	1,079	1,019
Other debtors	-	-
	<u>1,079</u>	<u>1,019</u>
<b>13 Creditors - amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	800
Social security and other taxes	969	937
Pension Contributions	56	56
Accruals	3,516	937
Deferred income	7,160	3,720
	<u>11,701</u>	<u>6,450</u>
Deferred income		
Income deferred from the previous period	3,720	8,760
Released to the statement of financial activities	(3,720)	(8,760)
Arising during the current year:		
Subscriptions	1,276	3,660
Donations	217	-
Course fees income	5,667	60
	<u>7,160</u>	<u>3,720</u>

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

**THE ASSOCIATION OF BRITISH CHORAL DIRECTORS**  
**Year ended 30 April 2022**  
**Notes to the financial statements (continued)**

<b>14 Statement of funds</b>	<b>1.5.21</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>30.4.22</b>
	<b>£</b>	<b>£</b>	<b>£</b>		<b>£</b>
<i>Current year</i>					
<b>Unrestricted funds</b>	<b>36,910</b>	<b>67,642</b>	<b>(75,908)</b>	<b>385</b>	<b>29,029</b>
<b>Restricted funds</b>					
Sing Up project	8,712	-	-	(385)	8,327
Apprenticeships	1,304	-	-	-	1,304
Professional Development	1,328	-	-	-	1,328
	<b>11,344</b>	<b>-</b>	<b>-</b>	<b>(385)</b>	<b>10,959</b>
<b>Total funds</b>	<b>48,254</b>	<b>67,642</b>	<b>(75,908)</b>	<b>-</b>	<b>39,988</b>
<i>Prior year</i>					
	<b>1.5.20</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>30.4.21</b>
	<b>£</b>	<b>£</b>	<b>£</b>		<b>£</b>
<b>Unrestricted funds</b>	<b>17,631</b>	<b>96,267</b>	<b>(76,988)</b>	<b>-</b>	<b>36,910</b>
<b>Restricted funds</b>					
Sing Up project	8,712	-	-	-	8,712
Apprenticeships	1,304	-	-	-	1,304
Professional Development	1,328	-	-	-	1,328
	<b>11,344</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,344</b>
<b>Total funds</b>	<b>28,975</b>	<b>96,267</b>	<b>(76,988)</b>	<b>-</b>	<b>48,254</b>

**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.

<b>15 Analysis of net assets between funds</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Current assets	40,730	10,959	51,689	54,704
Current liabilities	(11,701)	-	(11,701)	(6,450)
	<b>29,029</b>	<b>10,959</b>	<b>39,988</b>	<b>48,254</b>

Restricted funds of £11,344 in 2021 were analysed as current assets.

**16 Related Parties**

No transactions to report

**ASSOCIATION OF BRITISH CHORAL DIRECTORS**

England & Wales - Charity number 1085226

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# Accounts

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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**

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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 Examiner</b>	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 30<sup>th</sup> April 2021

## 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 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 30<sup>th</sup> April 2021

## Trustees' Report (continued)

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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 30<sup>th</sup> April 2021

## Trustees' Report (continued)

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### **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 30<sup>th</sup> April 2021

## Trustees' Report (continued)

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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 30<sup>th</sup> April 2021

## Trustees' Report (continued)

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### 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 30<sup>th</sup> April 2021

## Trustees' Report (continued)

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### 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 30<sup>th</sup> 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 30<sup>th</sup> April 2021

## Trustees' Report (continued)

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### **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 30<sup>th</sup> April 2021

## Trustees' Report (continued)

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### 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**

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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 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.

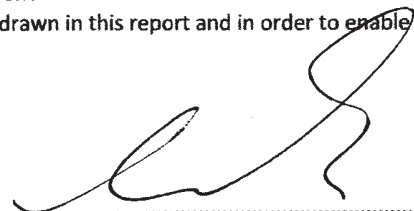
**Independent examiner's statement**

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 £
<b>Income from:</b>					
Donations and legacies	2	29,350	-	29,350	557
Other trading activities	3	-	-	-	363
Investments	4	29	-	29	135
<b>Charitable activities</b>					
Convention	5	7,593	-	7,593	62,184
Projects and activities		13,815	-	13,815	23,504
Subscriptions		45,480	-	45,480	55,370
<b>Total income</b>		<b>96,267</b>	<b>-</b>	<b>96,267</b>	<b>142,113</b>
<b>Expenditure on:</b>					
<b>Raising funds</b>	6	<b>10,492</b>	<b>-</b>	<b>10,492</b>	<b>11,499</b>
<b>Charitable activities</b>					
Convention	7	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
<b>Total expenditure</b>		<b>76,988</b>	<b>-</b>	<b>76,988</b>	<b>157,691</b>
<b>Net income/(expenditure) for the year</b>		<b>19,279</b>	<b>-</b>	<b>19,279</b>	<b>(15,578)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	14	17,631	11,344	28,975	44,553
Total funds carried forward		<b>36,910</b>	<b>11,344</b>	<b>48,254</b>	<b>28,975</b>

All income and expenditure derive from continuing activities

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

	Note	2021 £	2020 £
<b>Current assets</b>			
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>
<b>Current liabilities</b>			
Creditors - amounts falling due within one year	13	<u>(6,450)</u>	<u>(27,009)</u>
<b>Net assets</b>		<u><u>48,254</u></u>	<u><u>28,975</u></u>
<b>Represented by:</b>			
Unrestricted funds		36,910	17,631
Restricted funds		11,344	11,344
<b>Total funds</b>	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**

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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 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.

<b>2 Donations and legacies</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
			<b>£</b>	<b>£</b>
Donations	952	-	952	105
Grants	28,398	-	28,398	452
<b>Total voluntary income</b>	<b><u>29,350</u></b>	<b><u>-</u></b>	<b><u>29,350</u></b>	<b><u>557</u></b>
<b>3 Other trading activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
			<b>£</b>	<b>£</b>
Advertising and mailing	<u>-</u>	<u>-</u>	<u>-</u>	<u>363</u>
<b>4 Income from investments</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
			<b>£</b>	<b>£</b>
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 £
<b>Expenditure on charitable activities</b>			
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)**

<b>9 Net expenditure</b>	<b>2021</b>	<b>2020</b>
	£	£
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>
<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>2021</b>	<b>2020</b>
	£	£
	<b>Travel &amp; Meetings</b>	<b>Travel &amp; Meetings</b>
M Ashley	-	259
J Gripton	-	97
J Mayall	-	433
	<u>-</u>	<u>789</u>
<b>11 Staff costs</b>	<b>2021</b>	<b>2020</b>
	£	£
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)		
<b>12 Debtors</b>	<b>2021</b>	<b>2020</b>
	£	£
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)**

<b>13 Creditors - amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	£	£
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><b>6,450</b></u>	<u><b>27,009</b></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><b>3,720</b></u>	<u><b>8,760</b></u>

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

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

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

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**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**

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

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

**16 Related Parties**

No transactions to report