



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

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

THE ASSOCIATION OF BRITISH CHORAL DIRECTORS
Year ended 30 April 2022
Contents

	Page
Report of the Directors	1 - 7
Independent Examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 15

ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30th April 2022

Trustees' Report

The Trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and financial statements for the year ended 30 April 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 30th April 2022

Trustees' Report (continued)

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 30th April 2022

Trustees' Report (continued)

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 consort, 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 30th April 2022

Trustees' Report (continued)

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 30th April 2022

Trustees' Report (continued)

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 30th April 2022

Trustees' Report (continued)

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 30th April 2022

Trustees' Report (continued)

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

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

All income and expenditure derive from continuing activities

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

	Note	2022 £	2021 £
Current assets			
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>
Current liabilities			
Creditors - amounts falling due within one year	13	<u>(11,701)</u>	<u>(6,450)</u>
Net assets		<u><u>39,988</u></u>	<u><u>48,254</u></u>
Represented by:			
Unrestricted funds		29,029	36,910
Restricted funds		10,959	11,344
Total funds	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

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

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

3 Other trading activities

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

4 Income from investments

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

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

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

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

7	Expenditure on charitable activities	Staff Costs	Direct Costs	Support Costs	2022	2021
		£	£	£	Total	Total
					£	£
	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
		34,572	12,948	18,112	65,632	66,496

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

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	2022	2021
		£	£	£	Total	Total
					£	£
	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
		8,430	11,776	1,439	21,645	23,265

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

9 Net expenditure

	2022	2021
	£	£
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>

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 (2021: nil).

11 Staff costs

	2022	2021
	£	£
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)

12 Debtors

	2022	2021
	£	£
Prepayments	1,079	1,019
Other debtors	-	-
	<u>1,079</u>	<u>1,019</u>

13 Creditors - amounts falling due within one year

	2022	2021
	£	£
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)

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

Sing Up project

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

Apprenticeships

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

Professional Development

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

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

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

16 Related Parties

No transactions to report