



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

Registered Company number	3985838 (England and Wales)
Registered Charity number	1085226
President	John Rutter CBE
Vice Presidents	Brian Kay Susan Hollingworth
Trustees:	Kenneth Fayle (Chair of Trustees and Advisory Council) Martin Ashley Gillian Blazey Melanie Crompton Leslie East OBE Simon Gregory Peter Owens Mark Sproson
Staff	Rachel Greaves (General Secretary) Elisabeth Brierley (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 2023
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ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30th April 2023

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 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 30th April 2023

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, 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 30th April 2023

Trustees' Report (continued)

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 30th April 2023

Trustees' Report (continued)

***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 30th April 2023

Trustees' Report (continued)

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 30th April 2023

Trustees' Report (continued)

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 30th April 2023

Trustees' Report (continued)

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.

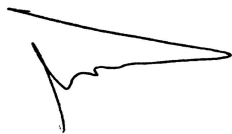
The Trustees are responsible for keeping adequate accounting records sufficient to show and explain the company's transactions and that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies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

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 £
Income from:					
Donations and legacies	2	242	-	242	1,509
Other trading activities	3	618	-	618	1,685
Investments	4	86	-	86	12
Charitable activities	5				
Convention		221	-	221	5,525
Projects and activities		22,197	-	22,197	10,877
Subscriptions		48,676	-	48,676	48,035
Total income		72,040	-	72,040	67,643
Expenditure on:					
Raising funds	6	5,001	-	5,001	10,277
Charitable activities	7				
Convention		22,559	-	22,559	22,592
Projects		45,707	1,124	46,831	32,263
Publications		10,001	-	10,001	10,777
		78,267	1,124	79,391	65,632
Total expenditure		83,268	1,124	84,392	75,909
Net income / (expenditure)		(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
Total funds carried forward		17,913	9,723	27,636	39,988

All income and expenditure derive from continuing activities.

THE ASSOCIATION OF BRITISH CHORAL DIRECTORS

As at 30 April 2023

Balance Sheet

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

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

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.

2 Donations and legacies

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Donations	242	-	242	479
Grants	-	-	-	1,030
Total voluntary income	242	-	242	1,509

3 Other trading activities

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Advertising and mailing	618	-	618	1,685

4 Income from investments

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Deposit account interest	86	-	86	12

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

5	Income from charitable activities				2023	2022
		Unrestricted	Restricted		Total	Total
		£	£		£	£
	Convention	221	-		221	5,525
	Projects	16,617	-		16,617	6,789
	Regional events	5,580	-		5,580	4,088
		22,197	-		22,197	10,877
	Subscriptions	48,676	-		48,676	48,035
		<u>71,094</u>	<u>-</u>		<u>71,094</u>	<u>64,437</u>
6	Expenditure on raising funds				2023	2022
		Staff Costs	Direct Costs	Support Costs	Total	Total
		£	£	£	£	£
	Total costs	<u>3,465</u>	<u>-</u>	<u>1,536</u>	<u>5,001</u>	<u>10,277</u>
7	Expenditure on charitable activities				2023	2022
		Staff Costs	Direct Costs	Support Costs	Total	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>41,286</u>	<u>19,816</u>	<u>18,289</u>	<u>79,391</u>	<u>65,632</u>
			Unrestricted	Restricted	Total	
			£	£	£	
	Expenditure on charitable activities					
	Convention		22,559	-	22,559	
	Projects		45,707	1,124	46,831	
	Online resources		10,001	-	10,001	
			<u>78,267</u>	<u>1,124</u>	<u>79,391</u>	
Expenditure on Projects in the comparative period included expenditure of £0 from restricted funds.						
8	Analysis of support costs				2023	2022
		Staff Costs	Office & Staff Expenses	Governance Costs	Total	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>6,931</u>	<u>11,321</u>	<u>1,573</u>	<u>19,825</u>	<u>21,645</u>

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

9 Net expenditure	2023	2022
	£	£
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>
10 Trustees' remuneration and benefits		
The trustees are the only key management and no trustees received any remuneration during the year.		
11 Staff costs	2023	2022
	£	£
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)		
12 Debtors	2023	2022
	£	£
Prepayments	969	1,079
Other debtors	1,802	-
	<u>2,771</u>	<u>1,079</u>
13 Creditors - amounts falling due within one year	2023	2022
	£	£
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>					
Unrestricted funds	29,029	72,040	(83,268)	112	17,913
Restricted funds					
Sing Up project	8,327	-	(564)	(56)	7,707
Apprenticeships	1,304	-	-	-	1,304
Professional Development	1,328	-	(560)	(56)	712
	10,959	-	(1,124)	(112)	9,723
Total funds	39,988	72,040	(84,392)	-	27,636
 Prior year	 1.5.21	 Income	 Expenditure	 Transfers	 30.4.22
	£	£	£		£
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

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)
	17,913	9,723	27,636	39,988

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

16 Related Parties

No transactions to report