



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

Registered Company number	3985838 (England and Wales)
Registered Charity number	1085226
President	Sir John Rutter CBE
Vice Presidents	Brian Kay Susan Hollingworth BEM
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 2024
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ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30th April 2024

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 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 30th April 2024

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, 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 30th April 2024

Trustees' Report (continued)

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 30th April 2024

Trustees' Report (continued)

***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 30th April 2024

Trustees' Report (continued)

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 30th April 2024

Trustees' Report (continued)

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 £
Income from:					
Donations and legacies	2	339	-	339	242
Other trading activities	3	373	-	373	618
Investments	4	374	-	374	86
Charitable activities	5				
Convention		21,345	-	21,345	221
Projects and activities		25,098	-	25,098	22,197
Subscriptions		47,390	-	47,390	48,676
Total income		94,919	-	94,919	72,040
Expenditure on:					
Raising funds	6	5,300	-	5,300	5,001
Charitable activities	7				
Convention		38,000	-	38,000	22,559
Projects		45,029	285	45,314	46,831
Online resources		10,601	-	10,601	10,001
		93,630	285	93,915	79,391
Total expenditure		98,930	285	99,215	84,392
Net income / (expenditure)		(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
Total funds carried forward		13,959	9,381	23,340	27,636

All income and expenditure derive from continuing activities.

THE ASSOCIATION OF BRITISH CHORAL DIRECTORS

As at 30 April 2024

Balance Sheet

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

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.

2 Donations and legacies

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Donations	339	-	339	242
Grants	-	-	-	-
Total voluntary income	339	-	339	242

3 Other trading activities

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Advertising and mailing	373	-	373	618

4 Income from investments

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Deposit account interest	374	-	374	86

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

5	Income from charitable activities				2024	2023
		Unrestricted	Restricted		Total	Total
		£	£		£	£
	Convention	21,345	-		21,345	221
	Projects	16,011	-		16,011	16,617
	Regional events	9,087	-		9,087	5,580
		25,098	-		25,098	22,197
	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				2024	2023
		Staff Costs	Direct Costs	Support Costs	Total	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				2024	2023
		Staff Costs	Direct Costs	Support Costs	Total	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	
			£	£	£	
	Expenditure on charitable activities					
	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	Office & Staff	Governance	2024	2023
		Costs	Expenses	Costs	Total	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)

9 Net expenditure

	2024	2023
	£	£
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>

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 (2023: nil).

11 Staff costs

	2024	2023
	£	£
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)

12 Debtors

	2024	2023
	£	£
Prepayments	1,076	969
Other debtors	3,067	1,802
	<u>4,143</u>	<u>2,771</u>

13 Creditors - amounts falling due within one year

	2024	2023
	£	£
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>					
Unrestricted funds	17,913	94,920	(98,931)	57	13,959
Restricted funds					
Sing Up project	7,707	-	-	-	7,707
Apprenticeships	1,304	-	-	-	1,304
Professional Development	712	-	(285)	(57)	370
	9,723	-	(285)	(57)	9,381
Total funds	27,636	94,920	(99,216)	-	23,340
 Prior year	 1.5.22	 Income	 Expenditure	 Transfers	 30.4.23
	£	£	£		£
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

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)
	13,959	9,381	23,340	27,636

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

16 Related Parties

No transactions to report