



Company number 3985838
Charity number 1085226

The Association of British Choral Directors

FINANCIAL STATEMENTS

for the year ended

30th April 2025

THE ASSOCIATION OF BRITISH CHORAL DIRECTORS
Year ended 30 April 2025
Legal and administrative information

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 & Advisory Council) Martin Ashley (resigned 13 March 2025) Craig Aston (appointed 9 April 2025) Gillian Blazey Melanie Crompton Leslie East OBE Simon Gregory Peter Owens (resigned 22 June 2025) Mark Sproson
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 2025
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ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30th April 2025

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 2025. The Trustees confirm that the reported financial statements of the charity comply with the current statutory requirements, the requirements of the Charity's governing documents, and the provisions of "Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" effective 1 January 2015 (Charities SORP FRS 102).

Structure, Governance and Management

abcd is a company limited by guarantee and has no share capital. It is governed by its Memorandum and Articles of Association dated 4 May 2000 and subsequent amendments, together with supplementary rules agreed by the Trustees and Council. It is registered as a charity with the Charity Commission.

The Board of Trustees, which is responsible for the financial and strategic direction of the Association, met five times online during the year.

The Advisory Council is elected to represent the interests, views and wishes of the membership and of choral directors generally. The present Council comprises five regional representatives (out of a possible ten), one corporate member and eight expert practitioners. It meets quarterly (mainly online), guiding strategy, planning future events and exchanging information.

The Board is required to consult with and pay due regard to the outcome of the deliberations of the Council and to seek to act in accordance with any recommendations arising from them which are compatible with the achievement of the strategic aims of the Association. The Chair of Trustees also chairs the Council, and the staff and officers are *ex officio* members of the Council. Trustees also attend Council meetings wherever possible.

Trustees are recruited following a needs evaluation, and advertisement inside and outside the organisation, and a succession policy for the Board and the Council operates to ensure that we continue to have the range of expertise needed as members retire. As part of their induction, new Trustees are given the following information and assistance:

- Trustee role description, memorandum and articles of association, annual report and accounts and minutes of recent meetings;
- An opportunity for discussion with other Trustees and attendance at events
- Charity Commission guidance on the role and responsibilities of Trustees

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

Objectives

abcd's charitable objectives are:-

- (a) To promote, improve and maintain the education, training and development of choral directors
- (b) To promote or develop for the benefit of the public the science, art and craft of choral direction, conducting and training in all its branches and likewise to promote and develop improved methods of direction, conducting and training of choirs and choral singers
- (c) To promote study and research in the field of choral direction conducting and training.

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Year ended 30th April 2025

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

Training and activity

Training in choral leadership is planned and delivered by the Training Manager, Elisabeth Brierley, and Director of Training, Amy Bebbington, with support from the Training and Standards Unit. The TSU is supported by the Training Moderation Group, which provides a link between the Training and Standards Unit and the Trustees. Training aims to meet the needs of individuals wherever they are in their choral conducting, and to equip them for their future careers. It is non-prescriptive in approach and develops confidence and practical skills which can be used by those leading singing of any kind. Its value and effectiveness is shown by the feedback received, the numbers applying for courses, and the success achieved by many alumni.

Our courses now run both online and in-person, and this has allowed us to reach a much wider range of singing leaders, as well as creating resources which can be purchased in the long term and giving us a lasting stream of income.

Courses: online and live activity

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

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

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

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Year ended 30th April 2025

Trustees' Report (continued)

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

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

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

Regional activity

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

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

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

National events

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

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

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

Our growing online resources

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

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Trustees' Report (continued)

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

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

***abcd* Choral Research Journal**

Our research journal is an online international peer-reviewed academic research journal published with the aim of promoting research-informed practice and a scholarly approach to all aspects of collective singing. The first issue, under the editorship of Professor Martin Ashley, was published online in May 2020. The journal covers all aspects of choral singing and choir work. The journal forms part of our new website and articles are published on a rolling basis on receipt of an APC (Article Processing Charge).

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

Social media

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

Membership

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

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

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

Improving the climate for choral music

Campaigning and partnerships

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

The Association continues to work with other organisations through Singing Network UK, which has a growing number of national organisations promoting choral singing across a wide variety of genres, supporting over 25,000 members' choirs and over 500,000 singers, enabling choral organisations as a whole to make representations about national issues. We also work with the European Choral Association,

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Trustees' Report (continued)

a network of member organisations, choirs, singers, conductors, composers and choral managers in 42 European countries dedicated to education and cultural exchange among young people in the field of vocal music. We are a Partner in National Youth Choir's Young Conductors programme (part of their wider Emerging Professional Artists programme) and continue to work informally with many of our fellow music organisations and Business members on projects.

We were founding members of the International Federation of Choral Directors Associations, which brings together choral director and choral associations from thirteen countries from all over the world to network, to promote quality training and encourage research and practice in the choral sector.

Keeping *abcd* running

Much of the day to day running of *abcd* falls to our highly-valued and tireless staff team: Rachel Greaves, our General Secretary, supported by Elisabeth Brierley, Training Manager. Nevertheless, *abcd* could not operate without the energy, commitment and goodwill of office-holders such as our Assistant Treasurer, Convention Administrator, Director of Training and Membership Secretary, who may claim small fees which recognise, but certainly do not fully pay for, the time they give to *abcd*; the Trustees and Council members; and many volunteers involved in organising events, and in running our IT and website. *abcd* could not exist without the energy, goodwill and commitment of all of these.

Financial Review and Reserves Policy

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

abcd as a Going Concern

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

Public Benefit

The Trustees have considered the Charity Commission's guidance on public benefit, including the guidance on public benefit and fee charging. The Association relies on grants and the income from subscriptions, fees and charges to cover its operating costs. Careful consideration is given to ensuring that fees are set at levels which make activities as accessible to as wide a range of the public as possible, with a certain amount of subsidy provided for events which may be of particular benefit to a group which may not be able to afford the level of fees necessary to make it break-even, such as a day for young choral leaders. Most events are open alike to members and non-members, with the latter often making up a significant proportion of attendees. Much of the material on the website is available to all, including vacancies, our most-visited page, and a proportion of our digital resources.

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Year ended 30th April 2025

Trustees' Report (continued)

Trustees and their Interests

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

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

Statement of Trustees' Responsibilities

The Trustees (who are also directors of the charity for the purposes of the Companies Act) are responsible for preparing financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records sufficient to show and explain the company's transactions and that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime in Part 15 of the Companies Act 2006.

Independent Examiners

A resolution will be proposed at the Annual General Meeting to appoint independent examiners to the charity for the ensuing year.

Approved by the Trustees on 26 January 2026, and signed on their behalf by



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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 2025, which comprise the Statement of Financial Activities (including Income and Expenditure Account), the Balance Sheet and the related Notes.

Responsibilities and basis of report

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination and I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1) accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Signed:  Date: 27th January 2026

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

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Year ended 30 April 2025

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

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	TOTAL 2024 £
Income from:					
Voluntary income	2	669	-	669	339
Other trading activities	3	723	-	723	373
Investments	4	143	-	143	374
charitable activities	5				
Convention		23,710	-	23,710	21,345
Projects		19,070	-	19,070	25,098
Subscriptions		46,048	-	46,048	47,390
Total income		90,363	-	90,363	94,919
Expenditure on:					
Raising funds	6	5,200	-	5,200	5,300
Charitable activities	7				
Convention		43,011	-	43,011	38,000
Projects		38,563	2,580	41,143	45,314
Online resources		10,401	-	10,401	10,601
		91,975	2,580	94,555	93,915
Total expenditure		97,175	2,580	99,755	99,215
Net (expenditure) / income		(6,812)	(2,580)	(9,392)	(4,296)
Transfer between funds		901	(901)	-	-
Total funds brought forward	14	13,959	9,381	23,340	27,636
Total funds carried forward		8,048	5,900	13,948	23,340

All income and expenditure derive from continuing activities.

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

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

The directors are satisfied that the company was entitled to exemption from audit under section 477 of the Companies Act 2006 and that members have not required an audit in accordance with section 476.

The directors acknowledge their responsibility for:

- (i) ensuring that the company keeps accounting records which comply with section 386; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its net outgoing resources for the financial year in accordance with the requirements of section 396 and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees on 9 January 2026 and signed on its behalf by:



Ken Fayle, Chair

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

1 Accounting policies

1.1 General Information

The Association of British Choral Directors (**abcd**) is a charitable company, limited by guarantee and incorporated in England and Wales (charity number 1085226, registered company number 3985838). The address of the registered charity is 20-22 Wenlock Road, London, England, N1 7GU.

Abcd meets the definition of a public benefit entity under FRS102 due to its principal objectives detailed in the Trustees' report.

1.2 Basis of preparation of accounts

The financial statements have been prepared under the historical cost convention, and in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1st January 2015) - (Charities SORP FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The accounts are presented in pounds sterling, and rounded to the nearest pound.

1.3 Income and deferred income

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. No amounts are included in the financial statements for services donated by volunteers.

Income from donations and grants is recognised when the charity is legally entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this usually on receipt. For grants this is usually when a formal offer is made in writing unless the grant offer contains terms and conditions outside the charity's control which must be met before the charity is entitled to the funds.

Incoming resources from grants, where related to specific performances and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Membership subscriptions cover the year to 30 April. Subscriptions received in advance of the following year are deferred. Other income, including investment income, is included when receivable.

Income received in advance of the provision of services is deferred on a time basis until such times as the services have been performed.

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Year ended 30 April 2025
Notes to the financial statements (continued)

1 Accounting policies (continued)

1.4 Expenditure

Liabilities, and related expenditure, are recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be measured or estimated reliably.

All expenditure is accounted for on an accruals basis and has been classified under expense categories that aggregate costs for allocation to an activity. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them, including governance costs. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the statutory requirements of the charity.

1.5 Allocation and apportionment of costs

Costs of a direct nature have been grouped and allocated directly to the activities to which they relate.

Staff costs have been allocated to activities based upon an estimate of the time spent by staff on each activity.

Costs of an indirect nature that are necessary to support the charity's activities are grouped into their functional headings. Each group is then apportioned to the various activities based upon the same percentage as staff time, as this gives a reasonable basis that best reflects the cost of each activity.

1.6 Financial instruments

The charity only has financial instruments which are classified as basic financial instruments. Short-term debtors and creditors are measured at the settlement value. Any losses from impairment are recognised in the Statement of Financial Activities.

1.7 Taxation

The charity is exempt from corporation tax on its charitable activities. The charity is not registered for VAT, as its taxable income is below the threshold for registration.

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

1 Accounting policies (continued)

1.8 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
2 Voluntary income				
Donations	669	-	669	339
Total voluntary income	669	-	669	339
3 Other trading activities				
	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Advertising and mailing	723	-	723	373
4 Income from investments				
	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
Deposit account interest	143	-	143	374

THE ASSOCIATION OF BRITISH CHORAL DIRECTORS

Year ended 30 April 2025

Notes to the financial statements (continued)

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

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

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Year ended 30 April 2025

Notes to the financial statements (continued)

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

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

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

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

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

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

10 Trustees' remuneration and benefits

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

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

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

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

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

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

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

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

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

14 Statement of funds (continued)

<i>Prior year</i>	1.5.23 £	Income £	Expenditure £	Transfers £	30.4.24 £
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

Sing Up project

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

Apprenticeships

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

Professional Development

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

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

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

16 Related parties

No transactions to report