

# **Cantate Youth Choir**

## **STATEMENT OF ACCOUNTS AND TRUSTEE REPORT**

**YEAR ENDED 31 DECEMBER 2019**

# CANTATE YOUTH CHOIR

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## **CANTATE YOUTH CHOIR**

### **CHARITY PARTICULARS**

<b>Charity Trustees:</b>	Tessa Storey (Chair from 5 April 2019) Steven Baird (resigned 5 April 2019) Alison Fox (resigned 12 June 2020) Huw Lewis Simon Thompson Rebecca Ranford (Treasurer from 5 April 2019) Juliet Pedley (appointed 1 September 2019)
<b>Principle Bankers:</b>	Santander UK PLC
<b>Independent Examiners:</b>	Price Bailey LLP Causeway House 1 Dane Street Bishops Stortford CM23 3BT
<b>Charity Registration:</b>	1039369

# **CANTATE YOUTH CHOIR**

## **TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2019**

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2019. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities 2015 (Charities SORP FRS102).

### **Constitution and Objectives**

Cantate exists to develop and promote choral singing and other musical ability to the highest standards by young people between the ages of six and eighteen year. It currently comprises Training Choir, Junior Choir and Senior Choir sections. Its main centre of operation and rehearsals is Bishops Stortford, Hertfordshire, and its members are drawn from the Hertfordshire, Cambridgeshire and Essex areas. It consists of up to 60 singers, from a wide range of schools across the region.

The charity is governed by the Cantate Youth Choir constitution, drawn up in February 1994, which has the following objective: 'The objective of the Society shall be to promote, improve, develop and maintain public education and appreciation of choral music in all its aspects by the presentation of public concerts and recitals and by such other ways as the Society, through its Committee shall determine from time to time.'

### **Structure, Governance and Management**

The names of the Trustees and other charity particulars are shown on page 3. The trustees hold the property assets on behalf of the Trust, and have the final say in all matters that relate to the property and policies of the Trust.

The management of the Society is in the hands of a committee consisting of an Honorary Chairman, Honorary Secretary and Honorary Treasurer, together with no fewer and three other members. The officers and other committee members are elected by, and out of, the Society's members at the Annual General Meeting. They hold office for one year and are eligible for re-election.

Members of the Cantate committee are regarded as *de facto* as the Trustees of the charity, and the responsibilities of Trustees are made clear to all committee members on election and with regard to business conducted in committee meetings. The Music Directors are *ex-officio* members of the committee.

The charity has no employees, and Trustees and committee members are not remunerated for their time.

# CANTATE YOUTH CHOIR

## TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2019

### Activities

In the spring the trustees began the process of auditioning to find a replacement for Nick Shaw. Of the many applications, six conductors were auditioned and the post was offered to LucyJoy Morris who accepted the position from September 2019.

In April Steven Baird resigned from the Trustee board and was replaced by Tessa Storey and Alison Fox acting as Chair and Secretary. The finance trustees Rebecca Ranford and Simon Thompson took over the work of trying to track down missing financial documents so as to be able to submit our accounts to the charity commission. An invitation had previously been made to two international youth choirs to perform with Cantate in the summer and the committee organised a concert in Cambridge at short notice to fulfil this obligation, and succeeded not only in hosting a wonderful concert, but also in making a profit from ticket sales. The picnic concert was likewise profitable. The gradual reduction in the size of the choirs over the last three years, with the resulting short-fall in ticket sales to cover costs, as well as the difficulties for the new trustees of organising concerts at short notice, has meant that fewer concerts took place this year than used to be the norm.

Moreover, it was agreed that having a new musical director taking over it would be better to allow a term for the new relationships to settle between music staff and the choirs. Also because LucyJoy Morris wished to introduce fresh repertoire to the choirs. It was decided it would be better not to stage any mid-term concerts to allow the new repertoire to bed in, but informal workshops were held at Summercroft instead. Slightly fewer rehearsals were held in the autumn term as part of an attempt to save money on rehearsal costs generally.

It was also agreed in the autumn that one of our top priorities should be to spend money and energy on recruitment, not just with fun sings, but through dedicated days when LucyJoy Morris will go into schools and offer free singing workshops and advertise the choirs.

### Achievements and Performance

Cantate held its usual Fun Sings and open rehearsals to boost recruitment in January and September.

#### **24<sup>th</sup> March. St. John's Church, Stansted Mountfitchet.**

- A Choral Kaleidoscope. This Senior Choir concert featured a kaleidoscope of music from across the centuries from Purcell to the Beatles. The audience were also treated to an amazing percussion piece for basketballs written by Wolfgang Reifeneder and arranged by Graham Instrall.

#### **June, Great St. Mary's Church, Cambridge.**

- Cantate organised a huge joint concert "Voices From Distant Shores" with two other internationally renowned youth choirs: The Bloemfontein Children's Choir from South Africa and the Peabody Children's Choir from Baltimore, USA. This involved about 150 young singers, who performed both individual sets, ranging from Bach to Spirituals, world music and choreographed classics. They then came together to sing David Fanshawe's setting of The Lord's Prayer. Voices From Distant Shores

# CANTATE YOUTH CHOIR

## TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2019

### July, Bishop Stortford College.

- This picnic concert titled 'Songs on the Green,' saw all three choirs coming together with the Graduate choir for their last concert with Nick Shaw. It was a glorious end of term concert, with perfect weather and an emotional goodbye to Nick after nine years as its music director.

### September-December

- Several Informal performances were held at Summercroft in the Autumn term.

### December, All Saint's Hockerill

- **Cantate by Candlelight.**  
Our traditional Christmas concert with the three choirs
- **St. Paul's Cathedral**  
Senior choir sang with Coro94 under the direction of Michael Kibblewhite, founder of Cantate Youth Choir and its former music director, at the Family Carol Service held at the Cathedral.

### Public Benefit

The trustees confirm that they have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing the charity's objectives and activities and in planning future activities.

It is the judgement of the trustees that activities in pursuit of the above objectives fully meet the public benefit test, which they have kept in mind in operational planning.

### Fundraising

Fundraising statement Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities.

Although we do not undertake widespread fundraising from the general public, the legislation defines fundraising as "soliciting or otherwise procuring money or other property for charitable purposes". Such amounts receivable are presented in our accounts as "Donations and legacies" and are all voluntary in nature.

In relation to the above we confirm that all solicitations are managed internally, without involvement of commercial participators or professional fundraisers, or third parties. The day-to-day management of all income generation is overseen by the Trustees.

Although the Charity is not required to be bound by any regulatory scheme, the Charity complies with the relevant codes of practice. We have received no complaints in relation to fundraising activities. (2018: none).

# **CANTATE YOUTH CHOIR**

## **TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2019**

### **Risk Management**

The Trustees have examined the major strategic, business and operational risks which the Trust faces and confirm that systems have been established to enable regular reports to be produced so that such risks are continuously monitored and that appropriate steps can be taken to lessen these risks.

The charity is at risk if it does not have enough choir members in each age range as this can affect the quality of performances and revenue into the charity. Another main risk faced by the charity is the reliability on volunteers to support the key activities. The ability of the charity to run performances and rehearsals is dependent on volunteers.

### **Financial Review**

Total receipts, during the year totalled £30,588. The charity expenditure totalled £36,455. The aim of the Trust is that our costs are balanced against our subscriptions and concert sales.

### **Covid-19 and Going Concern Assessment**

As trustees we believe the charity is financially viable for the next 12 months from the balance sheet date, even with the pressures of the current pandemic. The reserves balance remains above the appropriate level of reserves and is sufficient for activities to be maintained for 12 months.

As a result of Covid-19 the trustees are engaging in an extensive risk assessment to guide future rehearsals and potential concerts. They will be drawing on risk assessments provided by the school where the choir rehearses, to which they will add measures specifically regarding choirs: This information will come from the professional bodies to which the music directors are attached, and from the choir's insurers, Making Music. The choir will follow government and professional advice at all times.

Although the choir's income has steadily been declining over recent years, due to a decline in choir members, trustees believe that the arrival of a new music director in the autumn of 2019 was the best way to try and turn around the choir's fortunes. LucyJoy Morris was recruited not only for her skill as an MD but due to her extremely enthusiastic personality and wide-ranging ideas for recruitment which she had already tried out on other youth choirs. The more children who join up, and then bring their friends, and the more the choir is known locally the better are our chances for growing the choir back to sustainable numbers.

Indeed, in the few months since she took over the choir she has already engaged in a recruitment drive with several local primary schools which produced many new young students for the two younger choirs-where we are focussing this attention. The new MD has observed that the choir was lacking social events, chances for the children to socialise with their friends at choir and had lost its sense of cohesion and perhaps fun. As a result we held a bowling social event and organised a fun whole day singing event to generate a new atmosphere. The intention is that we must be prepared to spend some money on similar activities, regarding that expenditure as an investment.

# **CANTATE YOUTH CHOIR**

## **TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2019**

Meanwhile staff have been working on improving our on-line presence and visibility during the Covid-19 lockdown. Parents have mostly continued to support the choir during the Lockdown and we cut costs by putting the music staff on 50% pay and not needing to hire a venue. We believe it is important to keep the choir going during the Autumn term in some form or another if we want children to return to Cantate when this health emergency has passed.

### **Reserves Policy**

All of the Trust's funds held as at 31<sup>st</sup> December 2019 are general unrestricted funds which are expendable at the discretion of the Trustees in furtherance of the object of the charity. Such funds may be held in order to finance both working capital and capital investments.

The Charity has considered the requirements to maintain free reserves and has concluded that the appropriate level of reserves for the time being is £10,000. The reserves figure was determined as this would cover the costs of running the choir for a term and the annual costs associated with the van, insurance and other commitments such as accountancy. If reserves fall below this limit the trustees will need to assess the sustainability of the charity.

The present balance of free reserves (unrestricted funds less those held in fixed assets) totals £25,222 (2018 - £30,453). The trustees are comfortable that the current level of reserves exceeds the target of £10,000 and are reviewing expenditure and plans for future investment as a result.



# CANTATE YOUTH CHOIR

## TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2019

### Trustees' Responsibilities Statement

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

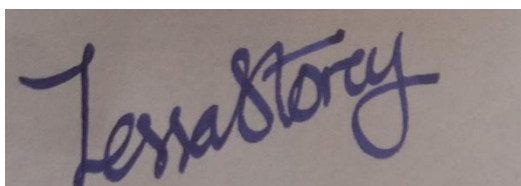
The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing 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 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the board on 15<sup>th</sup> August 2020.



.....  
**Chair**

## CANTATE YOUTH CHOIR

### INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CANTATE YOUTH CHOIR FOR THE YEAR ENDED 31 DECEMBER 2019

I report on the accounts of the charity for the year ended 31 December 2019 which are set out on pages 11 to 17.

#### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 in order to enable a proper understanding of the accounts to be reached.



Michael Cooper-Davis FCCA ACA  
Price Bailey LLP  
Causeway House  
1 Dane Street  
Bishops Stortford  
Hertfordshire  
CM23 3BT

Date: 25 August 2020

# CANTATE YOUTH CHOIR

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2019

		Unrestricted	
	Note	2019 Total	2018 Total
		£	£
<b>Income</b>			
Donations		1,400	1,300
Charitable Activities	2a	25,863	40,061
Gift Aid		3,280	4,300
Other trading activities	2b	45	323
<b>Total Income</b>		<b>30,588</b>	<b>45,984</b>
<b>Expenditure</b>			
Charitable Activities	3	36,455	39,636
<b>Total Expenditure</b>		<b>36,455</b>	<b>39,636</b>
<b>Net income/(expenditure)</b>		<b>(5,867)</b>	<b>6,348</b>
<b>Reconciliation of Funds:</b>			
Total Funds brought forward		32,999	26,651
<b>Total Funds carried forward</b>		<b>27,132</b>	<b>32,999</b>

All amounts relate to continuing activities of the charity. The Statement of Financial Activities includes all gains and losses recognised in the year.

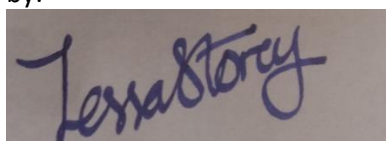
The note of the accounts are shown on pages 13 to 17.

# CANTATE YOUTH CHOIR

## BALANCE SHEET AS AT 31 DECEMBER 2019

	Note	2019 £	2018 £
<b>NON-CURRENT ASSET</b>			
Fixed Assets	6	1,910	2,546
<b>CURRENT ASSETS</b>			
Stock		502	549
Debtors	7	8,070	4,790
Prepayments		1,840	2,083
Bank Account		<u>21,481</u>	<u>25,207</u>
<b>TOTAL CURRENT ASSETS</b>		31,893	32,629
<b>CURRENT LIABILITIES</b>			
Creditors	8	101	126
Accruals	9	<u>6,569</u>	<u>2,050</u>
<b>TOTAL CURRENT LIABILITIES</b>		6,670	2,176
<b>TOTAL CURRENT ASSETS LESS CURRENT LIABILITIES</b>		25,223	30,453
<b>TOTAL NET ASSETS</b>		<u>27,132</u>	<u>32,999</u>
Unrestricted Funds		27,132	32,999
<b>TOTAL FUNDS</b>		<u>27,132</u>	<u>32,999</u>

The financial statements were approved by the Trustees on 15<sup>th</sup> August 2020 and signed on their behalf by:



Trustee

The attached notes on pages 13 to 17 form part of these financial statements.

# CANTATE YOUTH CHOIR

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

### 1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### a) Basis of Preparation

The financial statements have been prepared 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 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a ‘true and fair’ view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a ‘true and fair’ view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and reporting by Charities; Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Trust constitutes a public benefit entity as defined by FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

#### b) Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Like many charities at this time the charity is dealing with the impacts of Covid-19. Although income has been impacted by the restrictions on group activities, concerts and tours as required in response to the pandemic, the trustees have considered the level of current reserves and believe reserves are sufficient for activities to be maintained for 12 months. A detailed commentary on its impact is detailed in the Trustees report on page 7.

#### c) Funds Structure

Unrestricted income funds comprise of funds which the trustees are free to use for any purpose in the furtherance of the charitable objectives. There are no restricted or designated funds.

# CANTATE YOUTH CHOIR

## NOTES TO THE FINANCIAL STATEMENTS CONTD. FOR THE YEAR ENDED 31 DECEMBER 2019

### **d) Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and collections are recognised when received. Tax refunds are recognised when receivable. All other income is recognised when it is receivable. All income is accounted for gross.

### **e) Fixed Assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

### **f) Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	25% reducing balance
Vehicles	-	25% reducing balance

### **g) Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accrual basis.

### **h) Allocation of Support Costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities.

### **i) Debtors**

Debtors are recognised at the settlement time.

### **j) Cash at Bank and In Hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

# CANTATE YOUTH CHOIR

## NOTES TO THE FINANCIAL STATEMENTS CONTD FOR THE YEAR ENDED 31 DECEMBER 2019

### k) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing from any trade discounts due.

### l) Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their fair value as at the balance sheet date. All financial instruments of the charity are measured at cost.

Financial assets include the bank balances, trade debtors and other debtors but exclude prepayments and taxation.

Financial liabilities include trade creditors, other creditors, accruals and deferred income but exclude social security and other taxes due.

### m) Key Source of Judgement and Estimate Uncertainty

No significant judgements, accounting policies or assumptions have been made by management in applying the charity's accounting policies.

<b>2a</b>	<b>Income from Charitable Activities</b>	<b>2019</b>	<b>2018</b>
	Subscriptions received	17,058	24,586
	Concerts, Tours and Workshops	7,638	14,880
	Fundraising Income	<u>1,167</u>	<u>595</u>
		<u>25,863</u>	<u>40,061</u>
<b>2b</b>	<b>Other Trading Activities</b>	<b>2019</b>	<b>2018</b>
	100 Club	-	98
	Concert Dress	45	-
	Tuckshop	<u>-</u>	<u>225</u>
		<u>45</u>	<u>323</u>

## CANTATE YOUTH CHOIR

### NOTES TO THE FINANCIAL STATEMENTS CONTD FOR THE YEAR ENDED 31 DECEMBER 2019

<b>3</b>	<b>Charitable Activities Expenditure</b>	<b>2019</b>	<b>2018</b>
	Concerts and Tours expenses	1,093	6,228
	Music Costs and Hire	346	1,730
	Music Team and Professional Fees	19,868	24,318
	Rehearsal Rooms	7,781	2,801
	Support costs (note 4)	<u>7,368</u>	<u>4,559</u>
		<u>36,455</u>	<u>39,636</u>
<b>4</b>	<b>Support costs</b>	<b>2019</b>	<b>2018</b>
	Equipment and Maintenance	144	-
	Insurances	629	656
	Motor vehicle expenses	355	229
	Professional Services	2,570	1,400
	Printing and stationery	253	268
	Travel expenses	1,703	428
	Telephone and Internet	593	729
	Sundry expenses	485	-
	Depreciation	<u>636</u>	<u>849</u>
		<u>7,368</u>	<u>4,559</u>

### **5 Related Parties and Staff**

The charity has no employees and considers its key management personnel to comprise of the trustees.

None of the trustees received any remuneration or benefits in kind from the Trust during the year (2018: £nil).

There were no expenses reimbursed to trustees during the year (2018: £nil).

There were no other related party transactions during the year (2018: £nil).



# CANTATE YOUTH CHOIR

## NOTES TO THE FINANCIAL STATEMENTS CONTD FOR THE YEAR ENDED 31 DECEMBER 2019

<b>6</b>	<b>Tangible Fixed Assets</b>	<b>Motor Vehicles</b>	<b>Equipment</b>	<b>Total</b>
	<b>Cost</b>			
	At 1 January 2019	6,768	4,805	11,573
	Additions	<u>-</u>	<u>-</u>	<u>-</u>
	At 31 December 2019	<u>6,768</u>	<u>4,805</u>	<u>11,573</u>
	<b>Depreciation</b>			
	At 1 January 2019	5,206	3,822	9,027
	Charge for the year	<u>390</u>	<u>246</u>	<u>636</u>
	At 31 December 2019	<u>5,596</u>	<u>4,068</u>	<u>9,664</u>
	<b>Net Book Values</b>			
	At 31 December 2018	<u>1,562</u>	<u>983</u>	<u>2,546</u>
	At 31 December 2019	<u>1,172</u>	<u>737</u>	<u>1,910</u>
<b>7</b>	<b>Debtors</b>	<b>2019</b>	<b>2018</b>	
	HMRC Gift Aid	8,070	4,790	
<b>8</b>	<b>Creditors</b>	<b>2019</b>	<b>2018</b>	
	Trade Creditors	101	126	
<b>9</b>	<b>Accruals</b>	<b>2,019</b>	<b>2,018</b>	
	Audit and Accounting	3,320	2,050	
	Accompanying Fees	2,000	-	
	Rehearsal Rooms	1,249	-	
		<u>6,569</u>	<u>2,050</u>	