

**Cantate Youth Choir**

**STATEMENT OF ACCOUNTS AND  
TRUSTEE REPORT**

**YEAR ENDED 31 DECEMBER 2018**

**Registered Charity No. 1039369**

# **CANTATE YOUTH CHOIR**

## **CONTENTS**

	<b>Page</b>
Charity Particulars	3
Trustees Report	4-8
Independent Examiners Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Accounts	12-16

## 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 2018**

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2018. 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 years. 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 80 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 than 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.

### **Activities**

In September the Chair and board of trustees who had been running Cantate for several years resigned. This meant that a new board of Trustees had to be recruited quickly, and Steven Baird took over as Chair. There were many challenges facing the new committee. The finances were in disarray, the choir was running at a loss and there was very little in the way of a hand-over from the former board. Shortly afterwards during the autumn term Nick Shaw handed in his resignation as Music Director, triggering the immediate need to start advertising for a replacement to take up the role in the autumn of 2019.

## **CANTATE YOUTH CHOIR**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2018**

#### **Achievements and Performance**

##### **January 2018:**

- The year got off to a flying start with a two day residential “Music Works” for Junior and Senior Choirs, held at Cheshunt YHA. The Cantate musical staff were joined by their patron the cellist Matt Sharpe to compose a piece based on flying, and received coaching from an ex-member of the choir Charlotte Brosnan.
- A recruitment “Funsing” was held as usual at the start of the terms in January and September.

##### **March, 2018. Royal Albert Hall**

- Cantate Senior choir performed the premiere of ‘If I had Wings’ by Will Todd at the Royal Albert Hall, during the Hertfordshire Schools Gala, “If I Had Wings” which was compered by poet Michael Rosen.

##### **All Saint's Church, Ashdon, near Saffron Walden.**

- Cantate Junior and Training Choirs were given a warm welcome at All Saints where they performed a concert which included the Cantata ‘Letters to Lindberg’ by Richard Rodney Bennett.

##### **St. Mary's Great Dunmow.**

- Cantate Senior Choir gave a concert at the church.

##### **June : Bishop Stortford. Sworder's Field.**

- Cantate Junior Choir performed as part of Bishop’s Stortford Carnival

##### **July 2018, Bishop's Stortford College.**

- Cantate Senior, Junior and training choirs were joined by the Graduate Choir for a glorious picnic concert which took place in the chapel and on the lawns of the school.

##### **Ely Cathedral**

- Cantate Senior Choir participated in a residential workshop, based in Ely, as part of “Gabrieli Roar”, the outreach project run by the Gabrieli Consort. They were amongst over 250 young singers who performed and recorded ‘An English Coronation’ under the direction of Paul McCreesh with the Gabrieli Consort and singers, performing five centuries of choral music composed for coronations.

##### **November: The Brentwood Centre, North London.**

- The Senior Choir girls performed in Britten’s War Requiem with the Hutton and Shenfield Choral Society at the Brentwood Centre on Remembrance Sunday.
- The senior boys sang at the Bishop Stortford War Memorial, Castle Gardens, hosted by Bishop Stortford town council during the Remembrance Sunday parade.

## **CANTATE YOUTH CHOIR**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2018**

#### **December, All Saints' Hockerill.**

- Cantate youth choirs joined the violinist David Le Page and his ensemble for a special Christmas concert, "Vivaldi Winter", which featured both instrumental and choral music on the theme of winter, along with the usual traditional Christmas carols.

#### **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. (2017: none).

#### **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.

## **CANTATE YOUTH CHOIR**

### **TRUSTEES REPORT FOR THE YEAR ENDED 31 DECEMBER 2018**

#### **Financial Review**

Total receipts, during the year totalled £45,984. The charity expenditure totalled £39,636. The aim of the Trust is that our costs are balanced against our subscriptions and concert sales. We hope to start raising sponsorship and donations through Friends of Cantate.

#### **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. Under the new charity governance the charity's deficit has been reduced. Furthermore, despite the fact that the new Music Director only had one opportunity to actively recruit new members in schools, in January 2020, we have already seen an encouraging upturn in new recruits in the younger choirs. Had we not had to contend with the impact of Covid-19 we could realistically have expected to recruit and expand our choirs over 2020-21 and further reduce our losses over 12 months.

The trustees have been focussing on how they move forward under different potential scenarios and committee members and staff have been considering the way in which Covid-19 risk can be managed and will be collaborating on drawing up a risk assessment. The charity has created new promotional video clips for the website and is planning on distributing publicity brochures once it's safe to resume activities with social distancing and in line with government guidance. A new parent's Facebook group, and a parent's WhatsApp group are being planned as ways to further engage parents and boost a sense of community.

The expectation is that if no rehearsals are possible in Autumn 2020 we will find on-line ways to engage with the membership and keep the community spirit alive.

The reserves balance remains above the appropriate level of reserves and is sufficient for activities to be maintained for 12 months.

#### **Reserves Policy**

All of the Trust's funds held as at 31<sup>st</sup> December 2018 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 £30,453 (2017 - £23,256). 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 2018

### 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).

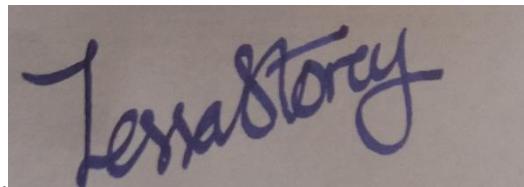
The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing 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 11 August 2020.

A handwritten signature in blue ink on a grey background. The signature reads "Terra Story".

Chair

## CANTATE YOUTH CHOIR

### INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CANTATE YOUTH CHOIR FOR THE YEAR ENDED 31 DECEMBER 2018

I report on the accounts of the charity for the year ended 31 December 2018 which are set out on pages 10 to 16.

#### 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: 12 August 2020

# CANTATE YOUTH CHOIR

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2018

Note	Unrestricted		
	2018		2017
	Total	Total	£
<b>Income</b>			
Donations		1,300	1,173
Charitable Activities	2a	40,061	42,115
Gift Aid		4,300	5,712
Other trading activities	2b	<u>323</u>	<u>3,177</u>
<b>Total Income</b>		<b><u>45,984</u></b>	<b><u>52,177</u></b>
<b>Expenditure</b>			
Charitable Activities	3	<u>39,636</u>	<u>62,621</u>
<b>Total Expenditure</b>		<b><u>39,636</u></b>	<b><u>62,621</u></b>
<b>Net income/(expenditure)</b>		<b><u>6,348</u></b>	<b><u>(10,444)</u></b>

### Reconciliation of Funds:

Total Funds brought forward	<u>26,651</u>	<u>37,095</u>
<b>Total Funds carried forward</b>	<b><u>32,999</u></b>	<b><u>26,651</u></b>

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

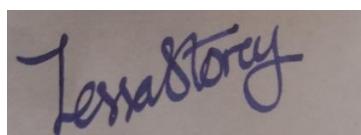
The note of the accounts are shown on pages 12 to 16.

# CANTATE YOUTH CHOIR

## BALANCE SHEET AS AT 31 DECEMBER 2018

	Note	2018	2017
		£	£
<b>NON-CURRENT ASSET</b>			
Fixed Assets	6	2,546	3,395
<b>CURRENT ASSETS</b>			
Stock		549	549
Debtors	7	4,790	2,662
Prepayments		2,083	3,566
Bank Account		<u>25,207</u>	<u>21,643</u>
<b>TOTAL CURRENT ASSETS</b>		<b>32,629</b>	<b>28,420</b>
<b>CURRENT LIABILITIES</b>			
Creditors	8	126	780
Accruals	9	<u>2,050</u>	<u>4,384</u>
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,176</b>	<b>5,164</b>
<b>TOTAL CURRENT ASSETS LESS CURRENT LIABILITIES</b>		<b>30,453</b>	<b>26,651</b>
<b>TOTAL NET ASSETS</b>		<u>32,999</u>	<u>26,651</u>
Unrestricted Funds		32,999	26,651
<b>TOTAL FUNDS</b>		<u>32,999</u>	<u>26,651</u>

The financial statements were approved by the Trustees on 11 August 2020 and signed on their behalf by:



Trustee

The attached notes on pages 12 to 16 form part of these financial statements.

# **CANTATE YOUTH CHOIR**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018**

### **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 FOR THE YEAR ENDED 31 DECEMBER 2018**

### **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 amount due.

### **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 FOR THE YEAR ENDED 31 DECEMBER 2018

### 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.

2a	Income from Charitable Activities	2018	2017
	Subscriptions received	24,586	30,366
	Concerts, Tours and Workshops	14,880	10,375
	Fundraising Income	595	1,374
		<hr/> <u>40,061</u>	<hr/> <u>42,115</u>
2b	Other Trading Activities	2018	2017
	100 Club	98	1,180
	CD's & DVD's	-	1,040
	Concert Dress	-	791
	Tuckshop	225	100
	Investments	-	66
		<hr/> <u>323</u>	<hr/> <u>3,177</u>

## CANTATE YOUTH CHOIR

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

<b>3</b>	<b>Charitable Activities Expenditure</b>	<b>2018</b>	<b>2017</b>
Prizes and Bursaries	-	1,443	
Advertising	-	2,849	
Concerts and Tours expenses	6,228	5,879	
Music Costs and Hire	1,730	342	
Music Team and Professional Fees	24,318	36,624	
Concert Dress	-	551	
Rehearsal Rooms	2,801	4,054	
Support costs (note 4)	<u>4,559</u>	<u>10,879</u>	
	<u>39,636</u>	<u>62,621</u>	
<b>4</b>	<b>Support costs</b>	<b>2018</b>	<b>2017</b>
Equipment and Maintenance	-	492	
Insurances	656	294	
Motor vehicle expenses	229	1,492	
Accountancy and Examiner fee	1,400	858	
Printing and stationery	268	316	
Travel expenses	428	790	
Telephone and Internet	729	4,599	
Sundry expenses	-	616	
Depreciation	<u>849</u>	<u>1,422</u>	
	<u>4,559</u>	<u>10,879</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 (2017: £nil).

There were no expenses reimbursed to trustees during the year (2017: £nil).

There were no other related party transactions during the year (2017: £nil).

# CANTATE YOUTH CHOIR

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

	<b>Tangible Fixed Assets</b>	<b>Motor Vehicles</b>	<b>Equipment</b>	<b>Total</b>
<b>Cost</b>				
At 1 January 2018	6,768	4,805		11,573
Additions	-	-		-
At 31 December 2018	<u>6,768</u>	<u>4,805</u>		<u>11,573</u>
<b>Depreciation</b>				
At 1 January 2018	4,686	3,493		8,178
Charge for the year	<u>520</u>	<u>329</u>		<u>849</u>
At 31 December 2018	<u>5,206</u>	<u>3,822</u>		<u>9,027</u>
<b>Net Book Values</b>				
At 31 December 2017	<u>2,082</u>	<u>1,312</u>		<u>3,395</u>
At 31 December 2018	<u>1,562</u>	<u>983</u>		<u>2,546</u>
7	<b>Debtors</b>		<b>2018</b>	<b>2017</b>
	HMRC Gift Aid		4,790	2,662
8	<b>Creditors</b>		<b>2018</b>	<b>2017</b>
	Trade Creditors		126	780
9	<b>Accruals</b>			
	Audit and Accounting		2,050	650
	Music Works		-	3,734
			<u>2,050</u>	<u>4,384</u>