CHRISTCHURCH CIVIC MUSIC COUNCIL

ANNUAL REPORT



2024







The Eighty-third ANNUAL REPORT

of the

CHRISTCHURCH CIVIC MUSIC COUNCIL Inc.

To be presented at the

Annual General Meeting

Held on Friday, 11th October 2024

Music Suite, St Andrew's College

347 Papanui Road, Papanui

Agenda

- 1. Registration (6.30pm)
- 2. Welcome, Apologies, Roll Call (7.00pm)
- 3. Musical Interlude: **Michael Khor** 2024 Ruby Hay Pianoforte Scholarship runner-up
- 4. Minutes of the AGM held on the Friday 6th October 2023:
 - 4.1 Corrections
 - 4.2 Confirmation
 - 4.3 Matters Arising
- 5. Annual Reports:
 - 5.1 Presentation of the President's Report (year ended 30th June 2024)
 - 5.2 Presentation of the Performance Report (year ended 30th June 2024)
 - 5.3 Adoption of the Annual Reports
- 6. Musical Interlude: **Miriam Brand** 2024 Ruby Hay Pianoforte Scholarship winner
- 7. Election of officers:
 - 7.1 President
 - 7.2 Vice-President
 - 7.3 An Executive of Nine (Each Executive Member has a term of 3 years)

Elected in 2021. Term will conclude at the AGM but is available for re-election: **Jody Keehan** (Chamber Music NZ)

Elected in 2022 and retains her position for a further one year is: **Denise Murfitt** (Friends of the Art Centre)

Elected in 2023 and retains her position for a further two years is: **Lorraine Logan** (Friends of the CSO)

- 7.4 Auditor
- 8. Affiliation Fees
- 9. General Business

President's Report

The 83rd Annual Report of the Christohurch Civic Music Council for the year ending 30 June 2024.

I am pleased to present my report for the Annual General meeting of the Council for 2024.

One of the initiatives that received support at the 2023 AGM has been to plan, fund and undertake a free community day long festival of music. With that work now well in hand the Spring into Music event will be presented on 22 September at the Great Hall at the Arts Centre.

It is worthy of note that the Council was established just over 80 years ago to continue the work of what was then the Christchurch Festival Committee. Perhaps not much has changed in those 80 years?

While a core function of the Council remains that of the promotion and encouragement of the opportunity for music performance, the environment in which we do so today would barely be recognisable by those who led the Council in the early years. The digital age is now well upon us and music and performance from across the globe reach so many and so quickly.

We have seen the development of LP's, CD's, the FM radio frequencies, videos, iPods and more recently cell phones all of which have made music of a high quality available to many at an affordable cost.

But what continues against all these wonderful innovations is the excitement and spirit that derives from a live performance, from the perspective of both performer and audience, and I suggest a review of the number of events and concerts that are offered within our region and city each year confirms that performance of music of a wide and varied genre is alive and well in our community.

That measure of achievement is testimony to the many administrators, conductors, musical directors and volunteers that work tirelessly to lead, tutor, conduct and provide inspiration to so many community groups. We applied them for all they do with such a generous and giving spirit.

As a city and as a region we are blessed with a number of quality performance venues, but I suggest the continued effort to plan and the financial cost and burden to promote, performance opportunities, continues to bring pressure on those administrators and musical directors. That effort and burden can, I suggest, be reduced where take the opportunity to work together and share resources.

Just as we started out as a Festival Committee, I hope that the Council can continue to be seen as a vehicle to all those community groups, be they affiliated or not, through which the excitement and joy of shared music making and performance can be experienced, and that the Spring into Music event on 22 September will the first of many.

In order that the Council can continue to focus on our core objectives (including promotion of events) and as well continue with the management of our two Steinway pianos, the Yamaha piano and the harpsicord that are all resourced into the community, undertake oversight of the Ruby Hay piano competition, support the National Concerto Competition trust and of course work with the Music Education Canterbury team in the highly successful Strum, Strike and Blow event, we need people to come forward from within our affiliates and the music community to work on the Council Executive.

It is not an onerous task. The Council has a firm financial base. We hold 7 - 8 meetings each year usually lasting an hour and we have recently started holding each second meeting by Zoom to avoid precious time involved in travel.

The Council is very ably supported by Carmel our valued secretary and Cynthia our treasurer. What is primarily required of members of the Executive is your wealth of knowledge, experience and aspirations of and for our music and performance communities.

In addition to recognition of Carmel and Cynthia to whom we are forever grateful for their commitment, I also wish to say a special word of thanks to those who have continued to support the Council by membership of the Executive either by coming forward for nomination and election or by agreeing to be co-opted to assist with specific projects.

One task we will be required to address in the coming year will be the review of our rules in order to comply with the recent amendments to the Incorporated Societies Act so that we can re-register before April 2026. I doubt much change will be required but it is a timely opportunity for review of the rules in any event.

Michael O'Regan

Strum Strike and Blow 2024:

The 2024 Strum Strike and Blow concert held on Thursday 15th August 2024 was expertly and professionally planned and directed by our Artistic Directors Judith Bell and Celia Stewart and was ably assisted by Kate Husband as MC. It attracted 1,500 young performers from a record 55 schools from the Canterbury region. The enthusiastic joy of the young musicians as they performed on their marimbas, ukuleles and recorders was very rewarding. Special guests included Julian Hay with the youth Voices Co squad, Pandemonium Percussion, Music with Michal and the New Brighton Pirates, Kerry and Mary. We are most grateful for the public and private financial support received for this event and to the Rotary Club of Avonhead for their assistance at the Wolfbrook Arena.



Ukulele's having fun at the Strum Strike and Blow at Wolfbrook Arena

Ruby Hay Pianoforte Scholarship 2024:

The Ruby Hay Pianoforte Competition took on a new presentation this year. In the first instance contestants were to supply an online video of their performances and these were judged by Tom McGrath from the University of Otago School of Performing Arts. There was to be a Gala Concert on Saturday 14th September however as we only received two entries this was not required. Our winner for 2024 is **Miriam Brand** and she wins the \$1,000.00 prize and the runner up is **Michael Khor** winning the \$200.00 Lois Mackintosh prize kindly donated by IRMT. Both Miriam and Michael will perform at the AGM on Friday 11th October 2024.

National Concerto Competition 2023 - 2024:

We are pleased to report that a very successful 2023/2024 National Concerto Competition was held culminating in a wonderful Final on 9th March 2024 in the Douglas Lilburn Auditorium. Peter Gjelsten played Jean Sibelius's Violin Concerto in D minor, Op 47 as did Hazuki Katsukawa, Ben van Leuven played Aaron Copland's Concerto for Clarinet. Our joint winners were Peter Gjelsten and Ben van Leuven and our third place winner was Hazuki Katsukawa. Congratulations to all three contestants. The Final had a couple of milestones - it is the only second time in the history of the competition that we have had joint winners and to have two contestants play the same Concerto has been unprecedented.

The upcoming 2024/2025 competition is for Piano contestants. Preliminaries/Semi-Final will run from **Tuesday 3rd to Wednesday 4th December 2024**, with the Final taking place in the Douglas Lilburn Auditorium, on **Saturday 22nd March 2025**. For the Final we have engaged James Judd as conductor. We are delighted to have Rachel Fuller (*Professional Teaching Fellow at University of Auckland*) and Timothy Young (*Head of Piano, Australian National Academy of Music (ANAM) Melbourne*) as our adjudicators.

2024 National Concerto Competition –Final – Saturday 9th March 2024



From left to right: Benjamin Northey (Conductor CSO), Hazuki Katsukawa (third prize), Peter Gjelsten (first equal), Ben van Leuven (first equal), Donald Armstrong (Adjudicator), Ryan Yeh (Guest Artist), Josephine Vains (Adjudicator), Debbie Rawson (Adjudicator) and Michael Lawrence (Trustee)

"Spring into Music" - Affiliates Concert:

Due to the great success of the 80th Anniversary Concert in November 2021 another affiliates concert "Spring into Music" has been organised for Sunday 22nd September 2024 at the Great Hall, Arts Centre, Worcester Boulevard.

This will have the same format as the 80th Concert with several affiliate groups performing from 11.00 a.m. to 3.30 p.m. in 30 minute slots. Groups include Christchurch School of Music (2 groups), Jubilate Singers, Toi Toi Opera, Apollo Musicum, Canterbury Japanese Choir, Canterbury Lawyers Choir and IRMT. Please come along and give your support to this event – there will be something for everyone – it is a free concert with a koha donation at the door for the Arts Centre fundraising campaign.

We see this event as a means of continuing to seek comment and responses from Affiliates regarding what we can do for future events and what other activities you might see CCMC promoting.

The website:

The Affiliates fee provides free access to the Music Canterbury website – www.musiccanterbury.co.nz where your events can be listed on the calendar. It is regularly updated and entries should be emailed to: secretary@musiccanterbury.co.nz. There is an Events Form Template available https://musiccanterbury.co.nz/event-form-template/ – please use this when sending through your Event. Also keep an eye of the website when planning events to avoid the clashes which sometimes occur.

Over the year we posted 189 events on the calendar and the number of Users has an average of 391 per month. We would like to see the Music Canterbury website becomes the first choice for Cantabrians when seeking a music event.



Performance Report

For the year ended 30 June 2024

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Christchurch Civic Music Council Incorporated (CCMC) Entity Information

"Who are we?", "Why do we exist?"

For the year ended

30 June 2024

Legal Name of Entity:	Christchurch Civic Music Council Incorporated
Type of Entity and Legal Basis (if any):	Incorporated Society
Registration Number:	219513

Entity's Purpose or Mission:

Objects; 1. To secure by co-operation with civic and other authorities and organisations the fullest measure of public recognition and support of all forms of musical activity and to encourage the active interest and participation of the community in all forms of music making. 2. To foster and promote the study, practice and performance of musical works and in particular of choral, orchestral and operatic works. 3. To promote combined music festivals from time to time as may be practicable. 4. To co-operate with organisations having similar objects throughout New Zealand.

Entity Structure:

The CCMC is governed by the Executive which consists of the President, Vice-President, Secretary, Treasurer, and nine various members of a representative affiliated organisation elected at the AGM. Each elected member shall hold office for up to three years eligible for re-election at the end of their term. The CCMC established The Christchurch Civic Music Council National Concerto Competition Trust, and an update of the Trust's activities is provided at the AGM. The CCMC has three member types; affiliates (established musical organisations) that are independent entities and agree to co-operate with the CCMC in its efforts, associated organisations that have the capacity to support the objects, and honorary life members elected by not less than three quarters of the members present at any AGM.

Main Sources of the Entity's Cash and Resources:

Operating costs are covered by a grant from the Christchurch City Council, and the affiliate subscription annual fee. Concerts are funded by grants, programme advertising and door ticket sales. Some revenue is received for piano and harpsicord hire.

Main Methods Used by the Entity to Raise Funds:

The Secretary appies for grants to cover the costs of concerts and seek programme advertising income. The Secretary also applies for the Christchurch City Council grant (from the Strengthening Communities fund) and manages the piano and harpsichord hire.

Entity's Reliance on Volunteers and Donated Goods or Services:

All Executive members are encouraged to be actively involved in working on the CCMC's objects. Executive members are volunteers. The Secretary and Treasurer receive an honorarium to cover their costs. Every year an Executive member runs the Ruby Hay Competition. General meetings are currently run at the Christchurch School of Music at no cost.

Christchurch Civic Music Council Incorporated (CCMC) Statement of Service Performance

"What did we do?", When did we do it?"

For the year ended

30 June 2024

Description of the Entity's Outcomes:

The CCMC organised one concert to help strengthen music in the community. This was the very popular Strum Strike and Blow which was held at Christchurch Arena on Wednesday 6th September 2023. It again was a very popular concert for the children participating and the large audience in attendance. Affiliates are actively encouraged to utilise the Music Canterbury website to promote their concerts, and the Secretary maintains a calendar to assist affiliates plan the dates of their concerts. It is hoped that the website becomes the first choice for Cantabrians when seeking a music event.

	Actual	Actual
Description and Quantification (to the extent practicable) of the Entity's Outputs:	This Year	Last Year
Strum Strike and Blow Concert approximate participation	1200	1200
Strum Strike and Blow approximate audience	2370	2300
Groups involved in Strum Strike and Blow concert	44	41
New affiliate members	1	2
Affiliate concert promotions/calendar posts on the website	189	224
Website users (average per month)	391	775

Additional Information:

The Ruby Hay Competition was held on Sunday 9th July 2023 with six young contestants and it was part of the Christchurch Competition's Instrumental Competition instead of being a standalone event. The Ernest Empson Scholarship was not awarded at the National Concerto Competition as this was a not a piano year.

Christchurch Civic Music Council Incorporated (CCMC) Statement of Financial Performance

"How was it funded?" and "What did it cost?"

For the year ended

30 June 2024

Note

Actual

Actual

			This Year		Last Year
			\$		\$
Revenue					
Donations, fundraising and other similar revenue	1		34,165		33,595
Fees, subscriptions and other revenue from members	1		2,000		2,130
Revenue from providing goods or services	1		16,872		14,407
Interest, dividends and other investment revenue	1		2,605		1,702
Other revenue			2,182		1,191
Total Revenue			57,824		53,025
Expenses					
Volunteer and employee related costs	2		12,037		11,901
Costs related to providing goods or services	2		43,583		42,672
Grants and donations made	2		-		150
Other expenses	2		3,173		2,637
Total Expenses			58,793		57,360
Surplus/(Deficit) for the Year		#	(969)	#	(4,335)

Statement of Financial Position

"What the entity owns?" and "What the entity owes?"

As at 30 June 2024

	Note	Actual	Actual
		This Year	Last Year
		\$	\$
Assets			
Current Assets			
Bank accounts and cash	3	111,916	105,942
Debtors and prepayments	3	377	608
Other current assets		216	-
Total Current Assets		112,509	106,550
Non-Current Assets			
Property, plant and equipment	4	25,506	26,891
Total Non-Current Assets		25,506	26,891
Total Assets		138,015	133,441
Liabilities			
Current Liabilities			
Creditors and accrued expenses	3	1,667	1,552
Unused donations and grants with conditions		29,450	20,563
Other current liabilities	3	-	1,893
Total Current Liabilities		31,117	24,008
Total Liabilities		31,117	24,008
Total Assets less Total Liabilities (Net Assets)		106,898	109,433
Accumulated Funds			
Accumulated surpluses or (deficits)	5	82,564	83,533
Reserves	5	24,334	25,899
Total Accumulated Funds	NA.	106,898	109,433

Approved by, and on behalf of the Executive Committee

President

Treasurer

22 August 2024 pate

Statement of Cash Flows

"How the entity has received and used cash"

For the year ended 30 June 2024

Actual

Actual

	This Year	Last Year
	\$	\$
Cash Flows from Operating Activities		
Cash was received from:		
Donations, fundraising and other similar receipts	42,165	25,963
Fees, subscriptions and other receipts from members	2,250	1,956
Receipts from providing goods or services	17,741	19,163
Interest, dividends and other investment receipts	2,605	1,702
Net GST	-	1,796
Cash was applied to:		
Payments to suppliers and employees	56,676	56,357
Donations or grants paid	-	150
Net GST	2,111	-
Net Cash Flows from Operating Activities	5,974	(5,927)
Cash was applied to:		
Net Increase / (Decrease) in Cash	5,974	(5,927)
Opening Cash	105,942	111,869
Closing Cash	111,916	105,942
This is represented by:		
Bank Accounts and Cash	111,916	105,942

Notes to the Performance Report

For the year ended 30 June 2024

		This Voor	Last Voor
Revenue Item	Analysis	This Year \$	Last Year \$
Fundraising revenue	CCC Strengthening Communities Grant		Ş
Fundraising revenue	Donations for SS&B	5,000 1,215	-
			-
	Aotearoa Gaming Trust	5,000	-
	Rata Foundation	- 7.150	13,800
	Pub Charity	7,150	6,395
	Rotary	1,500	1,500
	Creative Communities	7,500	6,000
	Mainland Foundation (SS&B)	6,800	5,900
	Total	34,165	33,595
		This Year	Last Year
Revenue Item	Analysis	\$	\$
Fees, subscriptions and other	Affiliation fees	2,000	2,130
revenue from members	rumatorrees	2,000	2,130
	Total	2,000	2,130
		This Vacu	Last Vasu
Payanua Itam	Analysis	This Year \$	Last Year \$
Revenue Item	Analysis		
Revenue from providing goods or	Instrument hire	6,212	3,125
services	Concert programme advertising and door sales	10,233	10,524
	recharge	427	758
		46.070	44.40
	Total	16,872	14,407
		TI: V	1
		This Year	Last Year
Revenue Item	Analysis	\$	\$
Interest, dividends and other	Interest	2,605	1,702
investment revenue			
	Total	2,605	1,702
		This Year	Last Year
Revenue Item	Analysis	\$	\$
Other revenue	transfer from reserves	2,182	1,191
	Total	2,182	1,191

Notes to the Performance Report

For the year ended 30 June 2024

Note 2: Analysis of Expenses

		This Year
Expense Item	Analysis	\$
Volunteer and employee	Secretary	9,563
related costs	Treasurer	2,474
	Total	12,037

Last	Year
	\$
	9,500
	2,401
	11,901

		This Year
Expense Item	Analysis	\$
Costs related to providing	Administration and overhead costs	2,896
goods or services	Depreciation	1,385
	Concert costs including venue hire	39,302
	Total	43,583

Th	is Year
	\$
	3,617
	1,385
	37,670
	42,673

		This Year
Expense Item	Analysis	\$
Grants and donations made	Christchurch Competition Society Instrumental	
	Section Sponsorship	-
	Total	-

This Y	ear
\$	
	150
	150

		This Year
Expense Item	Analysis	\$
Other expenses	Audit fee	1,550
	AGM costs	1,007
	transfer to reserves	616
	Total	3,173

This Year
\$
1,613
614
410
2,637

For the year ended 30 June 2024

Note 3: Analysis of Assets and Liabilities

		This Year
Asset Item	Analysis	\$
Bank accounts and cash	Petty Cash	1
	Cheque account balance	53,549
	Savings account balance	58,365
•	Total	111,916

Last Year
\$
1
50,146
55,795
105,942

		This Year
Asset Item	Analysis	\$
Debtors and prepayments	Debtors	(50)
	CCMC National Concerto Competition Trust	427
	GST receivable	219
	Total	596

Last Ye	ar
\$	
	50
	558
	-
	608

Liability Item	Analysis	\$
Creditors and accrued	Accrued expenses	1,667
expenses	Grants received in advance	29,450
	Total	31,117

Last Year
\$
1,552
20,563
22,115

Liability Item	Analysis	\$
Other current liabilities	Income in advance	-
	GST payable	-
	Total	-

Last Year
\$
200
1,693
1,893

For the year ended 30 June 2024

Note 4: Property, Plant and Equipment

This Year					
Asset Class	Opening Carrying Amount	Purchases	Sales/D isposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Instruments	26,886			1,384	25,502
Office equipment	5			1	4
Total	26,891	-	-	1,385	25,506

Last Year					
Asset Class	Opening Carrying Amount	Purchases	Sales/D isposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Instruments	28,270			1,384	26,886
Office equipment	6			1	5
Total	28,276	-	-	1,385	26,891

For the year ended 30 June 2024

Note 5: Accumulated Funds

This Year				
Description	Accumulated Surpluses or Deficits	Pasamias	Total	
Description	Deficits	Reserves	rotai	
Opening Balance	83,533	25,899	109,433	
Surplus/(Deficit)	(969)		(969)	
Transfer to Reserves		616	616	
Transfer from Reserves		(2,182)	(2,182)	
Closing Balance	82,564	24,334	106,898	

Last Year			
	Accumulated Surpluses or		
Description	Deficits	Reserves	Total
Opening Balance	87,868	26,881	114,749
Surplus/(Deficit)	(4,335)		(4,335)
Transfer to Reserves		410	410
Transfer from Reserves		(1,391)	(1,391)
Closing Balance	83,533	25,899	109,433

For the year ended 30 June 2024

Note 5: Accumulated Funds Cont'd

Breakdown of Reserves		Actual	Actual
		This Year	Last Year
Name	Nature and Purpose	\$	\$
Ernest Empson Scholarship Fund	The Ernest Empson Scholarship, in its original form, has now ceased. It had been re-directed towards the Junior Jury prize at the National Concerto Piano competition however this has been withdrawn. It currently is not allocated and are awaiting instructions from family members.	8,816	8,756
Ruby Hay Scholarship Fund	The Scholarship is an annual award of \$1,000 provided from the bequest of the late Miss Ruby Hay, and is made to the entrant who is considered to be the most worthy as a result of a 30-minute competitive solo pianoforte recital. The IRMT Lois Mackintosh Prize of \$200 is awarded to the runner-up.	15,518	17,143
	Total	24,334	25,899

For the year ended 30 June 2024

Note 6: Commitments and Contingencies

Commitments

There are no commitments as at balance date (Last Year - nil)

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (Last Year - nil)

Notes 7-8

Note 7: Related Party Transactions		This Year	Last Year	This Year	Last Year
		\$	\$	\$	\$
Description of Related	Description of the Transaction	Value of	Value of	Amount	Amount
Party Relationship	(whether in cash or amount in kind)	Transactions	Transactions	Outstanding	Outstanding
Executive members	Subscription fee				
are also members of		174	174	0	_
affiliate organisations					
Affiliate organisation	Cost of storage offset by subscription				
storage of music	fee	87	87	0	-
library					
CCMC National	50% office expense recharge				
Concerto Competition		427	758	0	_
Trust					

Note 8: Events After the Balance Date

No other events have occurred after the balance date that would have a material impact on the Performance Report.



INDEPENDENT AUDITOR'S REPORT

To the Committee of The Christchurch Civic Music Incorporated

Qualified Opinion

We have audited the financial statements of The Christchurch Civic Music Incorporated, which comprise the statement of financial position as at 30 June 2024, the statement of financial performance, the statement of service performance, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the basis for Qualified Opinion section of our report:

- a) The reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable.
- b) The performance report presents fairly, in all material respects:
 - The entity information as at 30 June 2024;
 - The service performance for the year then ended; and
 - The financial position of The Christchurch Civic Music Incorporated as at 30 June 2024, and its financial performance and cash flows for the year then ended in accordance with Public Benefit Entity Simple Reporting – Accrual (Not–for–profit) issued by the New Zealand Accounting Standards Board

This report is made solely to the Committee, as a body. Our audit work has been undertaken so that we might state to the Committee those matters which we are required to state to them in the auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the members, as a body, for our audit procedures, for this report, or for the opinion we have formed.

Basis for Qualified Opinion

In common with similar organisations, controls over cash revenues such as donations and fundraising prior to being recorded is limited and there are no practical procedures to determine the effect of that limited control. The Christchurch Civic Music Inc. has income from hosting events that is received in cash. Consequently, we are unable to determine whether any adjustments to these amounts were necessary.

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the performance report is free from material misstatement. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

We are independent of the Board in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in the Society.

Committee's Responsibilities for the Financial Statements

The Committee are responsible on behalf of the Board for

- (a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- (b) The preparation and fair presentation of the performance report which comprises:
 - The entity information
 - The statement of service performance; and
 - The statement of financial performance, statement of financial position, statement of cash flows, statement of accounting polices and notes to the performance report in accordance with Public Benefit Entity Simple Reporting – Accrual (Not-for-profit) issued by the New Zealand Accounting Standards Board, and



(c) For such internal control as the Committee determine is necessary to enable the preparation of performance report that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Committee are responsible, on behalf of the Board, for assessing the Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Committee either intend to liquidate the Board or cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or
 error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is
 sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material
 misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve
 collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that
 are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness
 of the Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Committee and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the
 disclosures, and whether the financial statements represent the underlying transactions and events in a
 manner that achieves fair presentation.

We communicate with the Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the Committee with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

RPS Accounting Ltd 28 August 2024

Christchurch, Canterbury

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The Christchurch Civic Music Council National Concerto Competition Trust Inc. Performance Report

For the year ended 30 June 2024

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The Christchurch Civic Music Council National Concerto Competition Trust Inc. Entity Information

"Who are we?", "Why do we exist?"

For the year ended

30 June 2024

Legal Name of Entity:	The Christchurch Civic Music Council National Concerto Competition Trust
Other Name of Entity (if any):	National Concerto Competition
Type of Entity and Legal Basis (if any):	Incorporated Charity
Registration Number:	2611133
Other Information:	Trustees: Trustees: Tim Andrews (Chair), Sue Bealing, Mark Hodgkinson, Michael Lawrence and Vivienne Levy. Auditor: RPS Accounting Ltd. Bank: Kiwibank

Entity's Purpose or Mission:

Objects: 1. To hold annually a Concerto Competition in Christchurch City according to the Rules of the Christchurch Civic Music Council Incorporated (CCMC). 2. To award suitable prizes to those contestants qualifying for awards in accordance with the Rules of the Concerto Competition as laid down by the CCMC. 3. To foster and promote interest in the Concerto Competition among the maximum number of people. 4. To accept the custody, control or management of any gifts or bequests donated to the Trust and to accept and carry out any trusts attached to gifts or bequests for the benefit of the Trust.

Entity Structure:

The Trust currently has five Trustees appointed by the Executive of the CCMC. The Trust have appointed a Secretary and a Treasurer, and may appoint any other such officers as considered necessary to perform the objects of the Trust. The Trust meets on a regular basis.

Main Sources of the Entity's Cash and Resources:

The competition is funded by grants, programme advertising and concert ticket sales.

Main Methods Used by the Entity to Raise Funds:

The Secretary with the assistance of the Trustees applies for grants to cover the cost of the competition.

Entity's Reliance on Volunteers and Donated Goods or Services:

The Trustees are encouraged to be actively involved in working on the Trust's objects. Trustee costs are not reimbursed. The Secretary and Treasurer receive an honorarium to cover their costs.

The Christchurch Civic Music Council National Concerto Competition Trust Inc. Statement of Service Performance

"What did we do?", When did we do it?"

For the year ended

30 June 2024

Description of Outcomes:

In 2023/2024 the Trustees organised and ran a National Concerto Instrumental Competition including Preliminaries/Semi-Final and Final.

	Actual	Actual
Description and Quantification (to the extent practicable) of Outputs:	This Year	Last Year
Contestant Numbers	41	29
Two Concerts audience (Preliminaries, Semi-Final and Final)	654	800
New Friends of the Concerto	2	1

The Christchurch Civic Music Council National Concerto Competition Trust Inc. Statement of Financial Performance

"How was it funded?" and "What did it cost?"

For the year ended

30 June 2024

	Note	Actual	Actual
		This Year	Last Year
		\$	\$
Revenue			
Donations, fundraising and other similar revenue	1	69,515	73,525
Revenue from providing goods or services	1	19,481	20,053
Interest, dividends and other investment revenue	1	2,917	3,098
Total Revenue		91,913	96,676
Expenses			
Volunteer and employee related costs	2	11,434	10,971
Costs related to providing goods or services	2,8	129,847	122,306
Other expenses	2	3,379	7,529
Total Expenses		144,660	140,806
Surplus/(Deficit) for the Year		(52,747)	(44,130)

The Christchurch Civic Music Council National Concerto Competition Trust Inc.

Statement of Financial Position

"What the entity owns?" and "What the entity owes?"

As at 30 June 2024

	Note	Actual	Actual	
		This Year	Last Year	
		\$	\$	
Assets		page and the second sec		
Current Assets	-			
Bank accounts and cash	3	34,293	82,578	
Debtors and prepayments	3	1,215	-	
Other current assets - GST rec'ble		9,326	8,965	
Total Current Assets		44,834	91,543	
Total Assets		44,834	91,543	
Liabilities				
Current Liabilities				
Creditors and accrued expenses	3	1,722	2,111	
Unused donations and grants with conditions		6,000		
Other current liabilities		427	-	
Total Current Liabilities		8,149	2,111	
Total Liabilities		8,149	2,111	
Total Assets less Total Liabilities (Net Assets)		36,686	89,432	
Accumulated Funds				
Reserves	5	36,686	89,433	
Total Accumulated Funds		36,686	89,433	

Approved by, and on behalf of the Trust

Chair

Treasurer

Date

The Christchurch Civic Music Council National Concerto Competition Trust Inc. Statement of Cash Flows

"How the entity has received and used cash"

For the year ended 30 June 2024

Actual

Actual

	This Year	Last Year
	\$	\$
Cash Flows from Operating Activities		
Cash was received from:		
Donations, fundraising and other similar receipts	75,515	73,324
Receipts from providing goods or services	19,481	20,054
Interest, dividends and other investment receipts	2,917	3,098
Cash was applied to:		
Payments to suppliers and employees	145,843	141,812
Donations or grants paid		
Net GST	355	8,019
Net Cash Flows from Operating Activities	(48,285)	(53,355)
Net Increase / (Decrease) in Cash	(48,285)	(53,355)
Opening Cash	82,578	135,933
Closing Cash	34,293	82,578
This is represented by:		
Bank Accounts and Cash	34.293	82.578

The Christchurch Civic Music Council National Concerto Competition Trust Inc. Statement of Accounting Policies

"How did we do our accounting?"

For the year ended 30 June 2024

Basis of Preparation

The Christchurch Civic Music Council National Concerto Competition Trust has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST)

All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

Income Tax

The Christchurch Civic Music Council National Concerto Competition Trust Inc. is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

Bank Accounts and Cash

Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 170 days or less.

Interest and Reserves

If the Statement of Financial Performance is a surplus before interest, total interest received is transferred to reserves proportional to the opening reserve balances. In the case of a deficit, 20% of the interest apportioned to Friends of the Concerto Reserve fund are to be transferred to the Reserve Fund.

Related Parties

The Trust was established by the Christchurch Civic Music Council incorporated (CCMC) and the administration of both entities are carried out in the same office. The CCMC pay office expenses and oncharges 50% to the Trust.

Changes in Accounting Policies

There have been no other changes in accounting policies.

The Christchurch Civic Music Council National Concerto Competition Trust Inc.

Notes to the Performance Report

For the year ended 30 June 2024

Note 1: Analysis of Revenue

		This Year	Last Year
Revenue Item	Analysis	\$	\$
Fundraising revenue	Aotearoa Gaming Trust	10,000	10,000
	Employment Scholarship Trust	5,000	-
	Mainland Foundation	5,000	5,000
	Elizabeth Ball Charitable Trust	4,000	4,000
	Blue Skies Trust	-	8,255
	Pub Charity	10,000	10,000
	Cranleigh Harper Barton Cultural Trust	6,000	-
	Lion Foundation (Orchestra)	10,000	10,000
	NZ Communities Trust	-	5,000
	Folly Trust	10,000	10,000
	Ernest Empson	-	200
	Total	60,000	62,455

		This Year
Revenue Item	Analysis	\$
Donations and other similar	R&B Stewart Charitable Trust	1,000
	The Chuang Foundation	2,130
	Friends of National Concerto	200
	Donation B Buist	250
	D J Evans	1,000
	Meadow Mushrooms	2,000
	V. Levy	2,500
	Trinity College	435
	Total	9,515

Last	Last Year		
	\$		
	1,000		
	2,435		
	1,950		
	250		
	-		
	5,000		
	-		
	435		
	11,070		

		This Year
Revenue Item	Analysis	\$
	Contestant entry fees	5,348
	Ticket sales	8,884
	Programme advertising	5,249
	Total	19,481

Last Year	
	\$
	3,130
	12,140
	4,783
	20,053

		This Year
Revenue Item	Analysis	\$
Interest, dividends and	Interest	2,917
other investment revenue		
	Total	2,917

Last Year	
\$	
3,098	
3,098	
3,030	

The Christchurch Civic Music Council National Concerto Competition Trust Inc. Notes to the Performance Report

For the year ended 30 June 2024

Note 2: Analysis of Expenses

		This Year
Expense Item	Analysis	\$
Volunteer and employee	Secretary	10,500
related costs	Treasurer	934
	Total	11,434

Last Year	
\$	
10,083	
888	
10,971	

		This Year
Expense Item	Analysis	\$
Costs related to providing	Administration and overhead costs	1,038
goods or services	Competition costs	128,809
	Total	129,847

Last Year	
\$	
5,961	
116,345	
122,306	

		This Year
Expense Item	Analysis	\$
Other expenses	Audit fee	1,550
	Sundry	44
	Consulting/Rebranding	1,225
	Withholding tax	560
	Total	3,379

Last Year	
\$	
	1,450
	631
	5,174
	274
	7,529

The Christchurch Civic Music Council National Concerto Competition Trust Inc. Notes to the Performance Report

For the year ended 30 June 2024

Note 3: Analysis of Assets and Liabilities

		This Year
Asset Item	Analysis	\$
Bank accounts and cash	Petty Cash	3
	Cheque account balance	8,635
	Savings account balance	25,655
	Total	34,293

Last Year		
\$	\$	
	3	
	4,814	
	77,761	
	82,578	

		This Year
Asset Item	Analysis	\$
Debtors and	Prepayments	1,215
prepayments	GST Receivable	9,326
	Total	10,541

Last Year		
\$		
	-	
	8,966	
	8,966	

This Year

Last Year

		This Year
Liability Item	Analysis	\$
Creditors and accrued	Accrued expenses	7,722
expenses	Christchurch Civic Music Council Inc.	427
	Total	8,149

Last Year	
\$	
	1,553
	558
	2,111

The Christchurch Civic Music Council National Concerto Competition Trust Inc. Notes to the Performance Report

For the year ended 30 June 2024

Note 4: Accumulated Funds

This Year			
Description	Accumulated Surpluses or Deficits	Reserves	Total
Opening Balance	-	89,433	89,433
Surplus/(Deficit)	(52,747)		(52,747)
Transfer to Reserves	(544)	544	-
Transfer from Reserves	2,500	(2,500)	-
Closing Balance	(50,791)	87,477	36,686

Last Year			
	Accumulated Surpluses or		
Description	Deficits	Reserves	Total
Opening Balance	-	133,565	133,565
Surplus/(Deficit)	(44,132)		(44,132)
Transfer to Reserves	(2,074)	2,074	-
Transfer from Reserves	2,500	(2,500)	-
Closing Balance	(43,706)	133,140	89,433

Note 4 cont'd: Accumulated Funds

Breakdown of Reserves		Actual	Actual
		This Year	Last Year
Name	Nature and Purpose	\$	\$
Friends of the Concerto Trust	To encourage people to be involved in the long term assistance and promotion of the Concerto. Different levels of donor membership are linked to tiered membership benefits that apply up to 10 years.	36,686	52,709
Prize Fund	A tagged fund , interest from which can go towards the awarding of prizes.	-	26,725
Peter Barton Reserve Fund	Bequest held as a reserve fund. The late Peter Barton was a longtime member of the Christchurch Civic Music Council Executive and Chairman from 1989. He was awarded a Life Membership of the CCMC and the NZ Order of Merit, MNZM.	-	10,000
	Total	36,686	89,434

Note 5 : Commitments and Contingencies

Commitments: Nil

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (Last Year - nil)

Note: 6				
nsactions	This Year	Last Year	This Year	Last Year
	\$	\$	\$	\$
Description of the Transaction	Value of	Value of	Amount	Amount
(whether in cash or amount in	Transaction	Transactions	Outstan	Outstandin
50% office expense recharge				
	427	758	-	-
	nsactions Description of the Transaction (whether in cash or amount in	nsactions This Year \$ Description of the Transaction (whether in cash or amount in 50% office expense recharge	This Year Last Year \$ \$ Description of the Transaction (whether in cash or amount in 50% office expense recharge) This Year Last Year Value of Transaction Transactions	This Year Last Year This Year \$ \$ \$ Description of the Transaction (whether in cash or amount in 50% office expense recharge) This Year Last Year This Year \$ Value of Value of Transaction Outstan

Note: 7

Note 7: Events After the Balance Date

No other events have occurred after the balance date that would have a material impact on the Performance Report.



INDEPENDENT AUDITOR'S REPORT

To the Trustees of The Christchurch Civic Music Council National Concerto Competition Trust Incorporated

Qualified Opinion

We have audited the financial statements of The Christchurch Civic Music Council National Concerto Competition Trust Incorporated, which comprise the statement of financial position as at 30 June 2024, the statement of financial performance, the statement of service performance, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the basis for Qualified Opinion section of our report:

- a) The reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable.
- b) The performance report presents fairly, in all material respects:
 - The entity information as at 30 June 2024;
 - The service performance for the year then ended; and
 - The financial position of The Christchurch Civic Music Council National Concerto Compeition Trust Incorporated as at 30 June 2024, and its financial performance and cash flows for the year then ended in accordance with Public Benefit Entity Simple Reporting Accrual (Not–for–profit) issued by the New Zealand Accounting Standards Board

This report is made solely to the Trustees, as a body. Our audit work has been undertaken so that we might state to the Trustees those matters which we are required to state to them in the auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the members, as a body, for our audit procedures, for this report, or for the opinion we have formed.

Basis for Qualified Opinion

In common with similar organisations, controls over cash revenues such as donations and fundraising prior to being recorded is limited and there are no practical procedures to determine the effect of that limited control. Income from hosting events (e.g. door sales) consist of cash receipts. Consequently, we are unable to determine whether any adjustments to these amounts were necessary.

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the performance report is free from material misstatement. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

We are independent of the Trust in accordance with Professional and Ethical Standard 1 (Revised) *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in the Trust.

Trustees' Responsibilities for the Financial Statements

The Trustees are responsible on behalf of the Board for

- (a) Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- (b) The preparation and fair presentation of the performance report which comprises:
 - The entity information
 - The statement of service performance; and



- The statement of financial performance, statement of financial position, statement of cash flows, statement of accounting polices and notes to the performance report in accordance with Public Benefit Entity Simple Reporting – Accrual (Not-for-profit) issued by the New Zealand Accounting Standards Board, and
- (c) For such internal control as the Trustees determine is necessary to enable the preparation of performance report that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible, on behalf of the Trust, for assessing the Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Board or cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (NZ), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or
 error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is
 sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material
 misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve
 collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that
 are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness
 of the Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the
 disclosures, and whether the financial statements represent the underlying transactions and events in a
 manner that achieves fair presentation.

We communicate with the Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the Trustees with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

RPS Accounting Ltd 20 August 2024 Christchurch

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Officers of the Council

2023 - 2024

Patron: The Mayor, Phil Mauger

President: Michael O'Regan

Vice President: Vacant

Secretary: Carmel Brown **Treasurer:** Cynthia King

Life Members: Howard Harvey, Jean Rutherford QSM, Christina Sell-McLachlan and

Wallace Woodley QSO

Honorary Auditor: RPS Accounting Ltd

Executive: Michael O'Regan (President), Jody Keehan, Lorraine Logan QSM, Denise Murfitt,

* Judith Bell, *Kate Husband, *Celia Stewart MNZM and *Robert Tait (*co-opted)



Membership

Affiliated Organizations:

Addington Brass	Global Voices Inc.
Apollo Musicum	Harmony Singers
Arts Centre of Christchurch	Harmon Singers Waitaha (formerly The Plainsmen)
Burnside High School	Harp Orchestra Christchurch
Canterbury Philharmonia Inc.	IRMT of New Zealand (Christchurch Branch)
Canterbury Singers Inc.	Jubilate Singers
Canterbury/Westland Secondary Music Teachers Assn	Music Education Canterbury
CBS Music (Cathedral of the Blessed Sacrament)	NZ Choral Federation Canterbury/West Coast Region
Cecilian Singers Inc.	NZ Opera
Chamber Music New Zealand (Christchurch Branch)	NZTrio
ChristChurch Cathedral Choir	Resonance Ensemble
ChristChurch Cathedral Choir Society Inc.	Risingholme Orchestra
Christchurch City Choir	Risingholme Singers
Christchurch City Chorus of Sweet Adelines International	Schola Cantorum
Christchurch Competitions Society	St. Albans Community Choir
Christchurch Liedertafel Male Voice Choir Inc.	St Peter's Anglican Church, Church Corner
Christchurch Organists' Association Inc.	South Brighton Voices
Christchurch School of Music	Sunday Classics Ltd (Christopher's Classics)
Christchurch School's Music Festival Association Inc.	The Knox Church
Christchurch Symphony Orchestra	Toi Toi Opera
Concerts for Christchurch Foundation Trust	University of Canterbury School of Music
Friends of the Christchurch Town Hall Organ Trust	Waimakariri Community Arts Council
Garden City Orchestra	Woolston Brass

Associated Organisations:

local Bodies:

New Zealand Symphony Orchestra

Christchurch City Council



Thanks to our Sponsors:







































The folly Trust

The Robert and Barbara Stewart Charitable Trust The Elizabeth Ball Charitable Trust Employment Scholarship Trust (formerly launchpad)

CONTACT DETAILS Carmel Brown (Secretary)

Telephone: 027 605 8099

Email: secretary@musiccanterbury.co.nz

Check out our 2024/2025 event calendar www.musiccanterbury.co.nz

Explanatory Expansions of Abbreviations

CSM = Christchurch School of Music

CMNZ = Chamber Music NZ

CSO = Christchurch Symphony Orchestra

MEC = Music Education Canterbury
Refers to photographs displayed on the inside face of the front cover.

= Co-opted