

Doire Calgach Singers
Financial Statements and Trustees' Report
for the year ended 30 June 2021

Doire Calgach Singers

Contents

	Page
Legal and Administrative Information	1
Trustees Report	2 - 4
Independent Examiner's Report	5
Statement of Financial Activities for the year ended 30 June 2021	6
Balance Sheet as at 30 June 2021	7
Notes to the Accounts	8 - 11

Doire Calgach Singers

Legal and Administrative Information

Status :

The organisation is an unincorporated charity and is recognised as a charity with the Northern Ireland Charities Commission and Revenue & Customs. The governing document is a Constitution.

Management Committee:

Musical Director	Mr Trevor Burnside
Chairperson	Mr Gerard Brady
Vice Chair	Mr Michael Barr
Secretary	Mrs Margaret Brown
Treasurer	Miss Paddy Quinn
Assistant Treasurer	Mr Paddy Canning
Officer	Miss Nicky Fallon Mr Eamon Boast
Conductors	Mr Michael Barr

Accountants : Fergus McAteer & Co.
Chartered Accountants
31/33 Clarendon Street
Derry
BT48 7ER

Main Bankers : First Trust Bank
Meadowbank
Derry
BT48 7TN

Office: 32 Maybrook Park
Derry
BT48 7TP

Inland Revenue Charity Reference Number : XR 26250

Charity Commission of Northern Ireland Number: NIC 100833

Doire Calgach Singers
Trustees' Annual Report
for the Year Ended 30 June 2021

Report of the trustees for the year ended 30 June 2021

The trustees are pleased to present their annual report together with the financial statements of the Charity for the year ended 30 June 2021.

The financial statements comply with the Charities Act (NI) 2008, the Charities (Accounts and Reports) Regulations (NI) 2015, and 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 (FRS102) (effective 1 January 2019.)

The charity is governed by a constitution. It's office is at 32 Maybrook Park, Derry, BT48 7TP. The company is a registered Northern Ireland charity. The charity number is NIC 100833.

Trustees

The trustees during the year and at 30 June 2021 were as follows:

Mr Gerard Bradley
Mr Michael Barr
Mrs Margaret Brown
Miss Paddy Quinn
Mr Paddy Canning
Miss Nicky Fallon
Mr Eamon Boast

Chair's report

As a result of Covid 19 pandemic the choir ceased to function between March 2020 and June 2021. Government restrictions prohibited all such activity and as the majority of choir members are elderly and in vulnerable groups, Trustees took all possible precautions to protect the members by putting on hold all group activity. However during the pandemic, the choir did maintain close with one another, enjoyed singing online with other community groups using zoom and social media, which helped to reduce social isolation and protect members' mental health.

Doire Calgach Singers
Trustees' Annual Report
for the Year Ended 30 June 2021

Our purposes and activities

In normal circumstances, Doire Calgach Singers is a cross-community choir, with approximately 27 members who continue to meet regularly to learn the art of choral singing and organise and assist in the organising of performances for the benefit of public. We work in partnership with other musical, church and charity groups to provide opportunities for the general public to learn and appreciate music.

The open membership provides equal opportunities for individuals from different cultures, religions, ages and disabilities to come together. In this Covid restricted year, we represented our City by continuing performing with other choirs in "About Us" hence continuing to work in partnership with other musical organisations to promote choral singing in the City, UK and Ireland.

In normal circumstances we would have taken part in the International Choral festival and Jazz festivals., however these were cancelled or were delivered online due to the pandemic.

Outside the pandemic we would normally introduce the general public to choirs, choral singing and music of different genres by singing in public venues such as shopping centres, church halls, hotels and in the local the railway station. We would normally support local churches and charities by providing music for various services and functions.

The intention is to return to full operation as soon as possible in the coming year.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit requirement (PBR1). We endeavour to encourage a range of people and organisations to take advantage of our expertise and promote within our community use of our services and to respond positively to requests for us to perform.

We normally would have put these strategies into action through various programmes however this year our focus was in supporting one another and other choral groups through the use of Social media and Zoom.

Volunteers

Trustees and members voluntarily continued to support choir members through development of social media groups and use of IT to ensure regular contact and updates for members.

Achievements and performance

As described above the choir had to cease activity from March 2020 through to June 2021 however main achievements were to support our members by reducing the potential for social isolation as described above.

Financial review

Due to Covid, income for the year was only £52. Costs for the year were £1,110 which resulted in a deficit of £1,058. Costs included depreciation of £122 this year. Ignoring depreciation the cash deficit was £936 which was funded from available reserves. The reserves at the end of the year were £6,127 which were all unrestricted.

The Trustees were pleased with the results for the year. All reserves at the year end are free reserves.

Doire Calgach Singers

Trustees' Annual Report for the Year Ended 30 June 2021

Reserves policy and going concern

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency costs. Due to the nature of the Charity, no activities are started or costs incurred until funds are secured from members. The Management committee consider that only nominal reserves are necessary to meet future costs.

The trustees have reviewed the circumstances of the Charity and consider that there is secured funding in place that is adequate to fund activities for the foreseeable future. The trustees are of the view that the Charity is a going concern.

Plans for future periods

To restart the choir as soon as possible so that we can continue our choir practices and endeavour to perform at as many events as we can manage including charity performances and anywhere we can encourage people with our music.

Statement of trustees responsibilities

The Charity trustees are responsible for preparing a trustee's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practise).

The trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the profit or loss of the company for that year.

In preparing these the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved on 17 May 2024 and signed on its behalf by



Miss Paddy Quinn
Treasurer

Doire Calgach Singers
Company limited by guarantee

Independent examiner's report to the charity trustees of Doire Calgach Singers
Year ended 30 June 2021

We report solely to the charity trustees on our examination of the accounts for the year ended 30 June 2021. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Doire Calgach Singers and its trustees as a body for our work or for this report. As a practising member firm of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at www.charteredaccountants.ie.

Respective responsibilities of charity trustees and examiner

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008. Having satisfied ourselves that the charity is not subject to an audit and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act.
- follow the procedures laid down in general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us concern to believe:

1. that accounting records were not kept as required by with section 63 of the Charities Act;
2. that the accounts do not accord with those accounting records;
3. that the accounts do not comply with the accounting requirements of the Charities Act and with methods and principles of the 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.
4. that there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

We have completed our examination and have no concerns in respect of the matters (1) to (4) above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.

Fergus McAteer & Co
Fergus McAteer & Co
Chartered Accountants
31/33 Clarendon Street
Derry
BT48 7ER



17 May 2024

Doire Calgach Singers

Statement of Financial Activities (including income and expenditure account) for the Year Ended 30 June 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Totals 2021 £	Totals 2020 £
Income					
Income from charitable activities	5	50	-	50	3,943
Investment income		2	-	2	5
Total		52	-	52	3,948
Expenditure					
Charitable activities	6	1,110	-	1,110	3,979
Total		1,110	-	1,110	3,979
Net income		(1,058)	-	(1,058)	(31)
Net movement in funds		(1,058)	-	(1,058)	(31)
Reconciliation of funds					
Total funds brought forward at 1 July 2020		7,185	-	7,185	7,216
Total funds carried forward at 30 June 2021		6,127	-	6,127	7,185

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities

Doire Calgach Singers

Balance Sheet as at 30 June 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Totals 2021 £	Totals 2020 £
Fixed Assets					
Tangible Assets	8	486	-	486	608
Current Assets					
Cash at bank and in hand		6,727	-	6,727	6,698
Total current assets		<u>6,727</u>	<u>-</u>	<u>6,727</u>	<u>6,698</u>
Creditors: amounts falling due within one year		<u>(1,086)</u>	<u>-</u>	<u>(1,086)</u>	<u>(121)</u>
Net current assets		<u>5,641</u>	<u>-</u>	<u>5,641</u>	<u>6,577</u>
Total assets less current liabilities		6,127	-	6,127	7,185
Creditors: amounts falling due after one year		-	-	-	-
Net assets		<u>6,127</u>	<u>-</u>	<u>6,127</u>	<u>7,185</u>
The Funds of the Charity					
Funds		<u>6,127</u>	<u>-</u>	<u>6,127</u>	<u>7,185</u>

The notes at pages 8 - 11 form part of these accounts.

These financial statements were approved by trustees and authorised for issue on 17 May 2024, and are signed on behalf of the committee by;



Miss Paddy Quinn
Director

Doire Calgach Singers
Company limited by guarantee

Notes to the financial statements
Year ended 30 June 2021

1. General information

The charity is registered in Northern Ireland. The office address is 32 Maybrook Park, Derry, BT48 7TP.

2. Accounting policies

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) .

Doire Calgach Singers meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Turnover

Turnover represents the total value of income arising from other operating and fundraising activities during the year. Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered.

Taxation

During the current year the company has only been involved in charitable activities in furtherance of its charitable objects and is not liable to Income Tax or Corporation Tax.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

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:

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

3. Charitable Status

Doire Calgach Singers is a registered charity.

Charity Number : XR26250

Charity Commission of NI Number : NIC 100833

Doire Calgach Singers
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 30 June 2021

4. Funds

Unrestricted Revenue Funds - comprise those revenue funds which the management committee are free to use in accordance with the company objectives.

Restricted Revenue Funds - comprise those revenue funds which have been given for particular purposes and projects.

5. Income

	Unrestricted Funds £	Restricted Funds £	Totals 2021 £	Totals 2020 £
Income from charitable activities				
Subscriptions	-	-	-	3,593
Performance Fees	50	-	50	350
Total	50	-	50	3,943

6. Expenditure

	Unrestricted Funds £	Restricted Funds £	Totals 2021 £	Totals 2020 £
Expenditure on charitable activities				
Musical directors' practise fee	-	-	-	1,720
Rent	-	-	-	550
Insurance	171	-	171	171
Website	144	-	144	194
Travel expenses	-	-	-	275
Accountancy fees	600	-	600	600
Bank charges	23	-	23	91
General expenses	50	-	50	226
Depreciation of tangible assets	122	-	122	152
Total	1,110	-	1,110	3,979

**Doire Calgach Singers
Company limited by guarantee**

**Notes to the financial statements (continued)
Year ended 30 June 2021**

7. Staff costs

There were no persons employed by the charity during this year or the previous year.

No remuneration was paid and no expenses were reimbursed to the trustees during the year.

The trustees are the key management personnel of the charity.

8. Tangible assets

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 July 2020 and 30 June 2021	4,021	4,021
Depreciation		
At 1 July 2020	3,413	3,413
Charge for the year	122	122
At 30 June 2021	3,535	3,535
Carrying amount		
At 30 June 2021	486	486
At 30 June 2020	608	608

Doire Calgach Singers
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 30 June 2021

9. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 July 2020	Incoming Resources	Resources Expended	Transfers	Funds at 30 June 2021
	£	£	£	£	£
General Fund	7,185	52	(1,110)	-	6,127
	<u>7,185</u>	<u>52</u>	<u>(1,110)</u>	<u>-</u>	<u>6,127</u>

Name of unrestricted fund Description of the Fund

General Funds Funds which the trust is able to apply freely in pursuit of its own charitable objectives and related purposes.

Analysis of movements in restricted funds

	Balance at 1 July 2020	Incoming Resources	Resources Expended	Transfers	Funds at 30 June 2021
	£	£	£	£	£
Restricted Fund	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Name of restricted fund Description of the Fund

Restricted Fund Funds which the Trust applies for particular purposes and projects in pursuit of its charitable objectives.

Analysis of net assets between funds

	General Fund	Restricted Fund	Total
Fixed Assets	486	-	486
Stock	-	-	-
Cash at bank and in hand	6,727	-	6,727
Current creditors	(1,086)	-	(1,086)
Total	<u>6,127</u>	<u>-</u>	<u>6,127</u>