

**Doire Calgach Singers**  
**Financial Statements and Trustees' Report**  
**for the year ended 30 June 2023**

## Doire Calgach Singers

### Contents

|   | <b>Page</b>   |
|---|---------------|
| Legal and Administrative Information                              | <b>1</b>      |
| Trustees Report   | <b>2 - 5</b>  |
| Independent Examiner's Report                                     | <b>6</b>      |
| Statement of Financial Activities for the year ended 30 June 2023 | <b>7</b>      |
| Balance Sheet as at 30 June 2023                                  | <b>8</b>      |
| Notes to the Accounts   | <b>9 - 12</b> |

## 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:**

|                            |                                     |
|----------------------------|-------------------------------------|
| <b>Musical Director</b>    | Mr Trevor Burnside                  |
| <b>Chairperson</b>         | Mr Gerard Brady                     |
| <b>Vice Chair</b>          | Mr Michael Barr                     |
| <b>Secretary</b>           | Mrs Margaret Brown                  |
| <b>Treasurer</b>           | Miss Paddy Quinn                    |
| <b>Assistant Treasurer</b> | Mr Paddy Canning                    |
| <b>Officer</b>             | Miss Nicky Fallon<br>Mr Eamon Boast |
| <b>Conductors</b>          | 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 2023**

The trustees are pleased to present their annual report together with the financial statements of the Charity for the year ended 30 June 2023.

The financial statements comply with the Charities Act (NI) 2022 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. Its 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 2023 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**

During the year our members continued to meet six times a month, alternating two meetings one week and once the next week, and Mr Trevor Burnside continued in his role as musical director with the support of conductor, Mr Michael Barr.

During this year we continued to perform at musical events including City of Derry Jazz festival, Derry City Choir Festival, St Eugene's Cathedral Christmas Celebration and charity events included Ardnashee School and College on two occasions.

## **Doire Calgach Singers**

### **Trustees' Annual Report for the Year Ended 30 June 2023**

#### **Our purposes and activities**

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 the 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.

We 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 the local railway station. On request, we continue to support local churches and charities by providing music for various services and functions. In relation to the choir itself, and the people we meet during performances, we offer opportunities for people of all ages to come together on a regular basis therefore reducing social isolation and improving emotional health and wellbeing. This need for such activity has been really evident since the pandemic where social isolation was difficult for so many people and as a result impacting on individual health and mental wellbeing.

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 have put these strategies into action through various programmes and in our programme for the coming 2023-2024 season. Furthermore, the programme of activities focuses very much on supporting our members who value having a purpose and reason to attend practices, and who thoroughly enjoy performing within the community.

#### **Volunteers**

All involved with the Charity do so on a voluntary basis and this has been working very well for many years. Choir activity is very important to all at practices and performances, socially and individually and group contributions result in the promotion of positive mental health and support for all members.

## **Doire Calgach Singers**

### **Trustees' Annual Report for the Year Ended 30 June 2023**

#### **Achievements and performance**

During this year we continued to practise regularly, perform when requested, support local major festivals through performances in community venues and volunteer in the delivery of the festivals. We have sadly lost a number of members through bereavement however we have managed to maintain our core 27 group with new members joining us this year.

We have managed to perform for hundreds of local people with international choirs in community concerts and we have encouraged the participation and inclusion of those with special needs in the festivals by singing with the school children at their morning assembly.

#### **Financial review**

During the year income of £3,615 was received and costs of £4,435 were incurred to leave a deficit for the year of £820. Costs included depreciation of £78 this year. Ignoring depreciation the cash deficit was £742 which was funded from available reserves. The reserves at the end of the year were £4,305 which were all unrestricted.

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

#### **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**

We plan to continue our choir practises and will endeavour to perform at as many events as we can manage including our charity performances and anywhere we can encourage people with our music.

**Doire Calgach Singers**

**Trustees' Annual Report  
for the Year Ended 30 June 2023**

**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 2023**

We report solely to the Charity Trustees on our examination of the accounts for the year ended 30 June 2023. 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](http://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 Charities Act (Northern Ireland) 2008. Having satisfied ourselves that the charity is not subject to an audit under company law, 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 386 of the Companies Act 2006 and 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 section 396 of the Companies Act 2006, the Charities Act and with methods and principles of the Charities Statement of Recommended Practise 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 2023

|   | Notes | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Totals<br>2023<br>£ | Totals<br>2022<br>£ |
|---|-------|----------------------------|--------------------------|---------------------|---------------------|
| <b>Income</b>                               |       |                            |                          |                     |                     |
| Income from charitable activities           | 5     | 3,600                      | -                        | 3,600               | 1,945               |
| Investment income                           |       | 15                         | -                        | 15                  | 1                   |
| <b>Total</b>                                |       | 3,615                      | -                        | 3,615               | 1,946               |
| <b>Expenditure</b>                          |       |                            |                          |                     |                     |
| Charitable activities                       | 6     | 4,435                      | -                        | 4,435               | 2,948               |
| <b>Total</b>                                |       | 4,435                      | -                        | 4,435               | 2,948               |
| <b>Net income</b>                           |       | (820)                      | -                        | (820)               | (1,002)             |
| <b>Net movement in funds</b>                |       | (820)                      | -                        | (820)               | (1,002)             |
| <b>Reconciliation of funds</b>              |       |                            |                          |                     |                     |
| Total funds brought forward at 1 July 2022  |       | 5,125                      | -                        | 5,125               | 6,127               |
| Total funds carried forward at 30 June 2023 |       | 4,305                      | -                        | 4,305               | 5,125               |

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 2023

|   | Notes | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Totals<br>2023<br>£ | Totals<br>2022<br>£ |
|---|-------|----------------------------|--------------------------|---------------------|---------------------|
| <b>Fixed Assets</b>                                   |       |                            |                          |                     |                     |
| Tangible Assets                                       | 8     | 311                        | -                        | 311                 | 389                 |
| <b>Current Assets</b>                                 |       |                            |                          |                     |                     |
| Cash at bank and in hand                              |       | 8,884                      | -                        | 8,884               | 7,559               |
| <b>Total current assets</b>                           |       | <u>8,884</u>               | <u>-</u>                 | <u>8,884</u>        | <u>7,559</u>        |
| <b>Creditors: amounts falling due within one year</b> |       | <u>(4,890)</u>             | <u>-</u>                 | <u>(4,890)</u>      | <u>(2,823)</u>      |
| <b>Net current assets</b>                             |       | <u>3,994</u>               | <u>-</u>                 | <u>3,994</u>        | <u>4,736</u>        |
| <b>Total assets less current liabilities</b>          |       | 4,305                      | -                        | 4,305               | 5,125               |
| <b>Creditors: amounts falling due after one year</b>  |       | -                          | -                        | -                   | -                   |
| <b>Net assets</b>                                     |       | <u>4,305</u>               | <u>-</u>                 | <u>4,305</u>        | <u>5,125</u>        |
| <b>The Funds of the Charity</b>                       |       |                            |                          |                     |                     |
| <b>Funds</b>  |       | <u>4,305</u>               | <u>-</u>                 | <u>4,305</u>        | <u>5,125</u>        |

The notes at pages 9 - 12 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 2023**

**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 2023**

**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<br>Funds<br>£ | Restricted<br>Funds<br>£ | Totals<br>2023<br>£ | Totals<br>2022<br>£ |
|--|----------------------------|--------------------------|---------------------|---------------------|
| <b>Income from charitable activities</b> |                            |                          |                     |                     |
| Subscriptions                            | 3,400                      | -                        | 3,400               | 1,745               |
| Performance Fees                         | 200                        | -                        | 200                 | 200                 |
| <b>Total</b>                             | 3,600                      | -                        | 3,600               | 1,945               |

**6. Expenditure**

|   | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Totals<br>2023<br>£ | Totals<br>2022<br>£ |
|---|----------------------------|--------------------------|---------------------|---------------------|
| <b>Expenditure on charitable activities</b> |                            |                          |                     |                     |
| Musical directors' practise fee             | 1,930                      | -                        | 1,930               | 960                 |
| Uniforms                                    | 225                        | -                        | 225                 | -                   |
| Rent  | 1,080                      | -                        | 1,080               | 880                 |
| Insurance                                   | 171                        | -                        | 171                 | 171                 |
| Website                                     | 160                        | -                        | 160                 | 159                 |
| Accountancy fees                            | 600                        | -                        | 600                 | 600                 |
| Bank charges                                | 75                         | -                        | 75                  | 14                  |
| General expenses                            | 116                        | -                        | 116                 | 67                  |
| Depreciation of tangible assets             | 78                         | -                        | 78                  | 97                  |
| <b>Total</b>                                | 4,435                      | -                        | 4,435               | 2,948               |

**Doire Calgach Singers  
Company limited by guarantee**

**Notes to the financial statements (continued)  
Year ended 30 June 2023**

**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,<br>fittings and<br>equipment<br>£ | Total<br><br>£ |
|------------------------|---|----------------|
| <b>Cost</b>            |   |                |
| At 1 July 2022         | 4,021                                       | 4,021          |
| Disposals              | (3,071)                                     | (3,071)        |
| <b>At 30 June 2023</b> | 950   | 950            |
| <b>Depreciation</b>    |   |                |
| At 1 July 2022         | 3,632                                       | 3,632          |
| Charge for the year    | 78  | 78             |
| Disposals              | (3,071)                                     | (3,071)        |
| <b>At 30 June 2023</b> | 639   | 639            |
| <b>Carrying amount</b> |   |                |
| <b>At 30 June 2023</b> | 311   | 311            |
| At 30 June 2022        | 389   | 389            |

**Doire Calgach Singers**  
**Company limited by guarantee**

**Notes to the financial statements (continued)**  
**Year ended 30 June 2023**

**9. Analysis of charitable funds**

**Analysis of movements in unrestricted funds**

|              | <b>Balance at<br/>1 July 2022</b> | <b>Incoming<br/>Resources</b> | <b>Resources<br/>Expended</b> | <b>Transfers</b> | <b>Funds at<br/>30 June 2023</b> |
|--------------|-----------------------------------|-------------------------------|-------------------------------|------------------|----------------------------------|
|              | <b>£</b>                          | <b>£</b>                      | <b>£</b>                      | <b>£</b>         | <b>£</b>                         |
| General Fund | 5,125                             | 3,615                         | (4,435)                       | -                | 4,305                            |
|              | <u>5,125</u>                      | <u>3,615</u>                  | <u>(4,435)</u>                | <u>-</u>         | <u>4,305</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**

|                 | <b>Balance at<br/>1 July 2022</b> | <b>Incoming<br/>Resources</b> | <b>Resources<br/>Expended</b> | <b>Transfers</b> | <b>Funds at<br/>30 June 2023</b> |
|-----------------|-----------------------------------|-------------------------------|-------------------------------|------------------|----------------------------------|
|                 | <b>£</b>                          | <b>£</b>                      | <b>£</b>                      | <b>£</b>         | <b>£</b>                         |
| 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**

|                          | <b>General<br/>Fund</b> | <b>Restricted<br/>Fund</b> | <b>Total</b> |
|--------------------------|-------------------------|----------------------------|--------------|
| Fixed Assets             | 311                     | -                          | 311          |
| Stock                    | -                       | -                          | -            |
| Cash at bank and in hand | 8,884                   | -                          | 8,884        |
| Current creditors        | (4,890)                 | -                          | (4,890)      |
| <b>Total</b>             | <u>4,305</u>            | <u>-</u>                   | <u>4,305</u> |