

COMPANY REGISTRATION NUMBER: NI049255  
HMRC CHARITY REGISTRATION NO. NI00743  
CHARITY REGISTRATION NUMBER: 101955

**Omagh Community Youth Choir**  
**(Charitable Company Limited by Guarantee)**

**Annual Report & Unaudited Financial Statements for the year ended**

**31 December 2023**

**Omagh Community Youth Choir**  
**(Company limited by guarantee)**  
**Contents**

	<b>Page</b>
Trustees and advisors	1
Trustees' Annual Report (incorporating the director's report)	2
Independent Examiner's Report to the trustees of Omagh Community Youth Choir	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	13

**Omagh Community Youth Choir**  
**(Company limited by guarantee)**  
**Trustees and advisors**

**Registered charity name**

Omagh Community Youth Choir

**Charity registration number**

101955

**Directors / Trustees**

Fr Patrick Kevin Mullan (Died 6 May 2023)

Mr Daryl Jon Simpson

**Company Secretary**

Ms Deirdre McNamee

**Accountants/Independent examiner**

Tyrone Accountancy Services

8-10 Church Street

Omagh

Co Tyrone

BT78 1DG

**Bankers**

Ulster Bank Ltd

14 High Street

Omagh

Co Tyrone

BT78 1BJ

**Principal office and registered office**

63 Hospital Road

Omagh

Co Tyrone

BT79 0DA

**Registered number**

NI049255

**Omagh Community Youth Choir**  
**(Company limited by guarantee)**

**Registered number:**

**NI049255**

**Trustees' Annual Report (incorporating the director's report)**  
**for the year ended 31 December 2023**

The director, who is the trustees for the purpose of charity law, present their report and financial statements for the year ended 31 December 2023.

The financial statements for the year ended 31 December 2023 follow on page 6, and they are preceded by the Report of the Independent Examiner.

**Structure, governance and management**

Omagh Community Youth Choir is a Northern Ireland based charitable company, limited by guarantee, incorporated on 12 January 2004. The Company registration number is NI049255. The organisation is registered with the Charity Commission for Northern Ireland. The registration number is 101955. The charitable company is also registered with HM Revenue & Customs. The HMRC Charities reference is NI00743. The principal office is the registered office, 68 Hospital Road, Omagh, Co Tyrone, BT79 0DA.

The company was established under a Memorandum of Association which establishes the objects and powers of the charitable company and is governed under its Articles of Association.

The company has one trustee/director, Mr Daryl Jon Simpson. The company secretary is Ms Deirdre McNamee.

Fr Patrick Kevin Mullan, former trustee and director, passed away on 6 May 2023.

**Objectives and activities - Charitable purposes**

The Company's objects are to provide a vehicle for young people from differing religious, cultural and social backgrounds to join in song and performance.

**How the charity works**

Omagh Community Youth choir comprises male and female members who are 16-21 years and are from all sections of the local community, and are representative of all the local post primary schools. The choir uses choral music to promote peace and reconciliation through music. The choir performs at local, national and international events, spreading this message of peace and reconciliation. They are also available to aid and support through their performances, fundraising events for other community groups and individuals with likeminded values. The choir performs at events throughout the year and also have under take tours on an international level. Trips to date have included England, Switzerland, and the USA on several occasions.

**Omagh Community Youth Choir**  
**(Company limited by guarantee)**

**Registered number:**

**NI049255**

**Trustees' Annual Report (incorporating the director's report)**

**Public Benefit statement**

The purpose of Omagh Community Youth Choir is to provide a vehicle for young people from differing religious, cultural and social backgrounds to join in song and performance.

The direct benefits flowing from this purpose include bringing people together in a social, community or arts project or performance. The Choir may also volunteer services for performances which will generate funds to benefit such a charity, church or individual. All performances and events are chosen with the purpose of promoting peace and reconciliation and generating community and social interaction for the benefit of all participants and concert attendees. Benefits also include providing a safe and friendly platform which will give members an opportunity to develop their skills as singers and musicians. The emphasis is on improving and working as a group but there is also time to support and develop as individuals. The Choir encourages and develops citizenship within the members of the choir so that they may develop leadership skills and mutual understanding.

These benefits can be demonstrated by the comprehensive list of performance dates since the choir's inception. International tours and trips which help bond the members and help promote a positive message of Northern Ireland in the local, national and international communities. Not only do choir members benefit, but member families also benefit through the close co- operation in helping to achieve the aims of the choir. The effect that performances have on the general public have given much positivity and inspiration to others, as well as entertainment through the music.

The purposes of our charity will not lead to any harm.

The charity's beneficiaries are members of the public who come along to public performances, choir members and families who take a full role in the participating and development of the choir objectives, church groups, schools and other small community based organisations who ask us to perform at functions.

There are no private benefits flowing from the purpose.

**Taxation status**

The organisation is a registered charity, and we have therefore claimed exemption from tax.

**Achievements and performance**

We are progressing on our objectives and targets and believe that our work is providing a great benefit to the local community, especially in the wake of the Covid-19 pandemic and the current economic crisis in the country.

**Financial review**

The organisation seen a significant rise in income and expenditure in the year ended 31 December 2023. The trustees believe that the charity is in a strong financial position and are confident the reserves of the company are of a sufficient level to be able to continue the activities of the charity and to serve their beneficiaries for many years to come.

The unrestricted reserves are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Finance reserves are set aside to protect the charity against drops in income. The balance in the charity's bank account at the balance sheet date is £36,737.

**Omagh Community Youth Choir**

**(Company limited by guarantee)**

**Registered number:**

**NI049255**

**Trustees' Annual Report (incorporating the director's report)**

**Independent Examiner**

At the annual general meeting it was proposed that Tyrone Accountancy Services Ltd would be re-elected as accountants/independent examiner for the incoming year.

**Small company provisions**

The report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

**Trustees**

The trustees of the organisation during the financial period and the period up to the date of the approval of these financial statements were:

Fr Patrick Kevin Mullan (Died 6 May 2023)

Mr Daryl Jon Simpson

**Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The trustees are required to prepare financial statements for each financial year. In preparing the financial statements, the trustees are required to:-

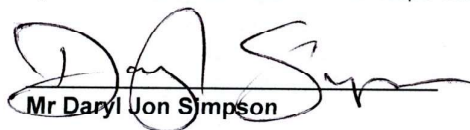
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the organisation will continue in business.

The trustees are responsible for keeping proper accounting records that disclose, with reasonable accuracy

**Statement of Trustees' Confirmations**

In the case of each of the persons who are trustees at the time when the report is approved, the following applies:

- a) so far as each trustee is aware, there is no relevant information of which the company's independent
- b) each trustee has taken all the steps that he or she ought to have taken as a trustee in order to make

  
Mr Daryl Jon Simpson

5 March 2024

**Omagh Community Youth Choir**  
**(Company limited by guarantee)**  
**Independent Examiner's Report to the trustees of Omagh Community Youth Choir**

We report on the accounts of the charity for the year ended 31 December 2023, which are set out on pages 6 to 7.

**Respective responsibilities of the charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with Charities Act (Northern Ireland) 2008.

It is our responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008
- state whether particular matters have come to my 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.

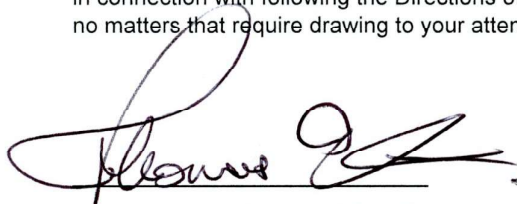
Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006;
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 and with methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland; or
4. That there is further information needed for proper understanding of the accounts to be reached.

**Independent examiner's statement**

I 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, I have found no matters that require drawing to your attention.



**Thomas Strain BA(Hons) Bsc FCA**  
**Independent examiner**

On behalf of:  
Tyrone Accountancy Services Ltd  
Chartered Accountants  
8-10 Church Street  
Omagh  
Co Tyrone  
BT78 1DG

5 March 2024

**Omagh Community Youth Choir**  
**(Company limited by guarantee)**  
**Statement of Financial Activities**  
**(including income and expenditure account)**  
**for the year ended 31 December 2023**

	<u>Notes</u>	<u>2023</u> <u>Unrestricted</u> <u>funds</u> £	<u>2023</u> <u>Restricted</u> <u>funds</u> £	<u>2023</u> <u>Total</u> <u>funds</u> £	<u>2022</u> <u>Total</u> <u>funds</u> £
<b>Income</b>					
Donations	2	9,616	-	9,616	1,152
Fundraising		-	-	-	-
Gift aid		-	-	-	250
<b>Total Income</b>		<b>9,616</b>	<b>-</b>	<b>9,616</b>	<b>1,402</b>
<b>Expenditure</b>					
Expenditure on charitable activities	3	3,370	-	3,370	1,105
<b><u>Net income/(expenditure)</u></b>		<b><u>6,246</u></b>	<b><u>-</u></b>	<b><u>6,246</u></b>	<b><u>297</u></b>
<b><u>Net movement in funds</u></b>		<b><u>6,246</u></b>	<b><u>-</u></b>	<b><u>6,246</u></b>	<b><u>297</u></b>
<b>Reconciliation of funds</b>					
Total funds brought forward		30,728	-	30,728	30,430
<b><u>Total funds carried forward</u></b>	8	<b><u>36,974</u></b>	<b><u>-</u></b>	<b><u>36,974</u></b>	<b><u>30,728</u></b>

All of the activities of the charitable company are classed as continuing.

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 12 form an integral part of the financial statements.

**Omagh Community Youth Choir**  
**(Company limited by guarantee)**  
**Registered number:**  
**Statement of Financial Position**  
**as at 31 December 2023**

NI049255

	<u>Notes</u>	<u>2023</u> £	<u>2022</u> £
<b>Fixed assets</b>			
Tangible assets	6	716	955
<b>Current assets</b>			
Cash at bank and in hand		36,737	30,133
<b>Creditors: amounts falling due within one year</b>	7	(479)	(360)
<b>Net current assets</b>		<u>36,258</u>	29,773
<b>Net assets</b>		<u>36,974</u>	<u>30,728</u>
<b>Funds of the charity</b>			
Unrestricted funds		36,974	30,728
Restricted funds		-	-
<b>Total charity funds</b>	8	<u>36,974</u>	<u>30,728</u>

For the year ended 31 December 2023 the charity was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

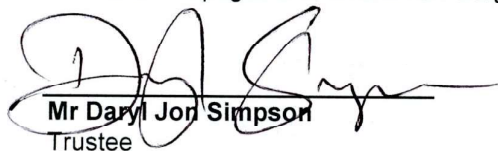
The members have not required the company to obtain an audit in accordance with section 476 of the Act relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime.

The profit and loss account has not been delivered to the Registrar of Companies under section 444 of the Companies Act 2006.

The notes on pages 8 to 12 form an integral part of the financial statements.

  
**Mr Daryl Jon Simpson**  
 Trustee

These financial statements were approved by the board of trustees and authorised for issue on 5 March 2024.

**Omagh Community Youth Choir**  
**(Company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

**1 Accounting policies**

***Basis of preparation***

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction values unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015 Charities SORP (FRS 102), the Companies Act 2006 and the Charities Act (Northern Ireland) 2008.

The currency used for the reporting of these financial statements is Sterling (£)

***Fund accounting***

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

***Incoming resources***

All incoming resources are included in the statement of financial activities when the charitable company is entitled to the income and the amount can be quantified with reasonable accuracy.

Incoming resources includes all voluntary and fundraising income from charitable activities.

Voluntary income received by way of donations and gifts to the charity is included in full in the Statement of Financial Activities when receivable.

Fundraising income is credited to incoming resources when received. If the income relates to a particular event happening after the financial year end it is deferred.

***Resources expended***

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT, and is classified under the heading of 'expenditure on charitable activities'. This includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

***Disclosure exemptions***

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the disclosure exemption available under paragraph 1.12 of FRS 102 which allows no cash flow statement to be presented for the company.

**Omagh Community Youth Choir**  
**(Company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

***Judgements and key sources of estimation uncertainty***

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

No judgements that management has made in the process of applying the entity's accounting policies have a significant effect on the amounts recognised in the financial statements.

No accounting estimates or assumptions have been made.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Cost includes the original purchase price, costs directly attributable to bringing the asset to its working condition for its intended use.

Depreciation is calculated to allocate the cost to the residual values over their estimated useful lives. The principal annual rates and bases used are as follows:

Plant and machinery	25% reducing balance
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***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

Omagh Community Youth Choir is a registered charity and, as such, is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

***Foreign currency translation***

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

**Omagh Community Youth Choir**  
**(Company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

***Financial Instruments***

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities. Where the contractual obligations of financial instruments are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

<b>2</b>	<b><u>Donations and legacies</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>
		£	£
	<b><i>Unrestricted funds</i></b>		
	Donations	<u>9,616</u>	<u>1,152</u>
	<b><i>Restricted funds</i></b>		
	Donations	<u>-</u>	<u>-</u>
		<b><u>9,616</u></b>	<b><u>1,152</u></b>
<b>3</b>	<b><u>Expenditure on charitable activities by fund type</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>
		£	£
	<b><i>Unrestricted funds</i></b>		
	Charitable activities (including support costs)	<u>3,370</u>	<u>1,105</u>
	<b><i>Restricted funds</i></b>		
	Charitable activities (including support costs)	<u>-</u>	<u>-</u>
		<b><u>3,370</u></b>	<b><u>1,105</u></b>
	<b><i>Total resources expended</i></b>		

**Omagh Community Youth Choir**  
**(Company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

<b>4 <u>Employees</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>-</u>	<u>-</u>

**5 Limited by guarantee**

Omagh Community Youth Choir is a company limited by guarantee and accordingly does not have a share capital.

**6 Tangible fixed assets**

	<b>Plant and machinery etc £</b>
<b>Cost</b>	
At 1 January 2023	<u>4,780</u>
At 31 December 2023	<u>4,780</u>
<b>Depreciation</b>	
At 1 January 2023	3,825
Charge for the year	<u>239</u>
At 31 December 2023	<u>4,064</u>
<b>Net book value</b>	
At 31 December 2023	<u>716</u>
At 31 December 2022	<u>955</u>

<b>7 <u>Creditors: amounts falling due within one year</u></b>	<b><u>2023</u></b>	<b><u>2022</u></b>
	<b>£</b>	<b>£</b>
Accruals	<u>479</u>	<u>360</u>

**Omagh Community Youth Choir**  
**(Company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

**8 Analysis of charitable funds**

	<u>2023</u>	<u>2022</u>
	£	£
<i>Unrestricted funds</i>		
At 1 January 2023	30,727	30,430
Income/(Expenditure)	6,246	297
Transfers	-	-
At 31 December 2023	<u>36,974</u>	<u>30,727</u>
<i>Restricted funds</i>		
At 1 January 2023	-	-
Income/(Expenditure)	-	-
Transfers	-	-
At 31 December 2023	<u>-</u>	<u>-</u>

**9 Related party transactions**

No related party transactions have taken place during the year.

**10 Other information**

Omagh Community Youth Choir is a company limited by guarantee and does not have a share capital. It is incorporated in Northern Ireland. Its registered office is:

63 Hospital Road  
 Omagh  
 Co Tyrone  
 BT79 0DA

**Omagh Community Youth Choir**  
**(Company limited by guarantee)**  
**Detailed statement of financial activities**  
**for the year ended 31 December 2023**

	<u>2023</u> <u>Unrestricted</u> <u>funds</u> £	<u>2023</u> <u>Restricted</u> <u>funds</u> £	<u>2023</u> <u>Total</u> <u>funds</u> £	<u>2022</u> <u>Total</u> <u>funds</u> £
<b>Income</b>				
Donations	9,616	-	9,616	1,152
Fundraising events	-	-	-	-
	<u>9,616</u>	<u>-</u>	<u>9,616</u>	<u>1,152</u>
 <b>Expenditure on charitable activities</b>				
General administrative expenses:				
Consumables	1,056	-	1,056	-
Bank charges	10	-	10	-
Travel and subsistence	369	-	369	-
Uniforms and waterproof clothing	384	-	384	-
Insurance	316	-	316	303
Stationery, advertising and printing	23	-	23	57
Depreciation	239	-	239	319
Other expenses	373	-	373	66
	<u>2,770</u>	<u>-</u>	<u>2,770</u>	<u>745</u>
Legal and professional costs:				
Accountancy fees	600	-	600	360
	<u>600</u>	<u>-</u>	<u>600</u>	<u>360</u>
	<u>3,370</u>	<u>-</u>	<u>3,370</u>	<u>1,105</u>