

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

COMPANY INFORMATION

Directors	Virginia Kerr Raegnha Zutshi (resigned 10 January 2023) Mark Armstrong Jim Fitzsimons Sonia Brody (resigned 24 September 2022) Eva O'Toole Amy Ryan (appointed 11 December 2022)
Company secretary	Jim Fitzsimons
Registered number	87776
Registered office & business address	Irish World Academy of Music and Dance University of Limerick Castletroy Limerick
Charity number	20012601
Independent auditors	Crowleys DFK Unlimited Company Chartered Accountants and Statutory Audit Firm 5 Lapps Quay Cork
Bankers	AIB Bank University of Limerick Limerick AIB Bank Main Street Castlerea AIB Bank St Patrick's Bridge Cork

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

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CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

DIRECTORS' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The directors present their annual report and the audited financial statements for the year ended 31 December 2022.

Principal activities

The company was established to encourage and promote amateur choirs and choral groups and to foster an appreciation of choral music in particular, and music and the arts in general.

Objectives and activities

2022 saw the choral sector in Ireland and worldwide return to singing in person following the curtailments and restrictions enforced by the Covid-19 pandemic. Against this backdrop however, there were many positive outcomes too as the group singing community, supported by Sing Ireland, found inventive ways to work online and outdoors and using new technologies and methodologies. Sing Ireland continued to adapt to the needs of the group singing community and provided leadership to the sector through advice, guidance and support. Many of the organisation's activities moved online as singing activities face-to-face were extremely challenging or prohibited. However, some Sing Ireland activities did go ahead but were undertaken with robust risk assessments and resulting risk mitigations, to ensure as safe a singing environment as possible.

Strategy

A nation that is fully immersed in quality group singing experiences.

People living on the island of Ireland will value, recognise and experience the life changing ability that singing has to positively impact on their health, creativity and well-being.

The organisation has set out the following core objectives in its Strategic Plan, that began with the organisation's rebrand as Sing Ireland in 2019:

1. Strengthening Our Collective Voice
2. Youth Singing Development
3. Embrace Collective Singing of All Types
4. Ensure a Strong Organisation

Governance

Virginia Kerr served as Chairperson of Sing Ireland throughout 2022 and Jim Fitzsimons continued in the role of Company Secretary. The board led the organisation in continuing best practice in Governance. Sing Ireland registered its renewed compliance with the requirements of the Charities Governance Code in 2022, and the board and executive concentrated on expanding core services whilst looking to the myriad of measures needed to achieve objective 4 of Sing Ireland's strategic plan to 'Ensure a Strong Organisation'.

Outreach, Education and Training

Education and training is a key component of the work of Sing Ireland. Sing Ireland's strategic objectives prioritise training and education for the singer, choir/singing group and conductor. Flagship events such as the Choral Conducting Summer School for choral conductors and come and sing and networking events for singers are central to the organisation's education work. The Irish Youth Choirs (including the Irish Youth Choir for 18 – 28 year olds and the Irish Youth Training Choir for 14 – 17 year olds) and the YouthSing Ireland programme to lead youth singing development nationally are also identified as being central to the education and training work of Sing Ireland. Sing Ireland also looked to 'Embrace Singing Groups of All Types' in 2022 as it pursued programmes for marginalised groups (such as our Song Seeking programme for migrant singers, funded by Rethink Ireland and Edwards Lifesciences Foundation), and also sought to expand its impact through Singing for Health and Wellbeing programmes that were introduced late in 2022 (Sing for Life, funded by the Ireland Funds).

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Conductor Training - International Choral Conducting Summer School

The 41st Sing Ireland International Choral Conducting Summer School took place from 6th – 12th August 2022 at the University of Limerick. SI was delighted that this will was the first course that it had been possible to run in person since 2019 because of the pandemic. We welcomed participants across six levels from beginner to advanced with Orla Flanagan as Artistic Director of the course.

Our international team of conducting tutors, all expert choral conductors and teachers were: Georg Grün (Germany); Kari Turunen (Finland/Canada); Maria Goundorina (Russia/Sweden); Dónal Doherty (Ireland); and Róisín Blunnie (Ireland).

We were also joined by accompanist, Peter Barley, and assistant accompanist, Katerina Speranskaya. We also welcomed Hala Jaber who delivered a workshop on building inclusive multicultural singing groups.

Irish Youth Choir

The Irish Youth Choir welcomed 50 singers to its summer residential course which began on the 11th August 2022. Bernie Sherlock worked face to face for the first time with the singers of the Irish Youth Choir in Summer 2022, having not been able to work with them in 2021, due to the pandemic and culminated in performances in Dublin, Limerick and Cork. During 2022 the choir was also selected to attend the prestigious European Festival of Youth Choirs in Basel, Switzerland and so early preparations for this trip in May, 2023 began.

The PATHWAYS programme with Chamber Choir Ireland also ran in June 2022, that saw emerging professional choral singers from the Irish Youth Choir (IYC) work with Bernie Sherlock, and singers of CCI. This was a professional development experience where younger singers (chosen by application) learned from and worked artistically with the professionals of CCI and IYC.

Irish Youth Training Choir

As Sing Ireland strategically positions its output to enhance people's lives through their interaction with singing, it is recognised that for the future of the Irish Youth Choir, and more broadly for group singing in Ireland, youth singing development needs investment of funds and resources. IYTC was formed for the first time, on a pilot basis in 2014 and since then has gone from strength to strength and has built a committed and engaged following of young singers from almost every county of the Republic of Ireland, which is now coming back to full strength following the pandemic.

The Irish Youth Training Choir's summer residential course ran from 10th – 15th July 2022. Patrick Barrett conducted the choir in final performances that culminated in Dublin on the 15th July with a performance at WL1, Dublin. The event, with the Lord Mayor of Dublin in attendance, was a celebration of a an intensive and wonderful week of music making by the choir. The IYTC also performed at the Business to Awards at the National Concert Hall, Dublin on the 20th September, 2022.

Junior Cycle for Teachers and Sing Ireland

Sing Ireland (SI) in collaboration with Junior Cycle for Teachers (JCT) and the Irish Music Rights Organisation (IMRO), continued to offer an initiative entitled JCT Imagine for music teachers of Junior Cycle Music in 2022. This Arts in Junior Cycle initiative aimed to support the integration of the principles and key skills which underpin the Framework for Junior Cycle (2015), the Arts in Education Charter and the Creative Ireland Programme (2017-2022), Pillar 1 Creative Youth.

Sing Ireland musicians and choral facilitators worked on professional development sessions for teachers designed to enable the creative voice of young people in the classroom.

Music Generation and Sing Ireland

In 2022, Sing Ireland continued to collaborate with Music Generation on various education projects, although many had to be curtailed or postponed due to the pandemic. Notably projects in Music Generation Offaly Westmeath and Music Generation Louth but whilst also broadening to work with further counties throughout the country in 2022 and beyond.

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

YouthSing Ireland

Work on YouthSing Ireland was enabled to move into its final pilot stage with SingSpaces finally taking place in person during April/May/June 2022. This programme was initially funded and supported by Creative Ireland. The SingSpace is a regional space where young singers come together from formal (inside of schools) and informal (outside of schools) settings. These groups are made up of students in schools across Ireland, in youth choirs and also from Music Generation co-projects.

The SingSpace builds upon the recently created YouthSing Ireland resources and upon the work of the composers Seán Doherty and Anne-Marie O'Farrell and academic/musician, Dr Róisín Blunnie, who put together new pieces and resources, in partnership with Folens Education publishers, that are a wonderful way for schools and teachers to interact easily with material. All of these materials are a resource managed and led by Sing Ireland and are available on the Sing Ireland website.

More than one thousand young people were involved in SingSpaces in 2022 as below:

04 April - Technical University of the Shannon, Athlone, Co. Westmeath

04 May - Riverbank Arts Centre, Newbridge, Co. Kildare

18 May - Technical University of the Shannon, Athlone, Co. Westmeath

23 and 25 May - Axis, Ballymun, Co. Dublin

31 May - An Taibhdhearc, Galway

PRESTO

Sing Ireland is working on a two-year partnership project called 'PRESTO: Practices and Resources for Equipping Schools to Teach Music Online'. The consortium of partners developed multimedia resources and best-practice guidance for remote music teaching in the school sector in the areas of classroom-based music, instrumental music, and choral music.

Together with choral, university and entrepreneur partners from Finland (Caprice Oy, the owner of Minifiddlers who offers the Colourstrings courses), from Scotland (the National Youth Choir of Scotland), and the School of Theology, Philosophy, and Music of DCU), the PRESTO project worked to provide innovative solutions for building resilience and flexibility into the sector. This Erasmus + programme was led by lead partner the Kodály Institute of the Liszt Academy in Hungary.

Sing Ireland's team further developed resources and content for the PRESTO materials in 2022 and all resources are to be made available online in 2023 as an important free resource.

Sing for Life

At the end of 2022 Sing Ireland successfully applied for funding from the Ireland funds for a project titled Sing for Life. This will be an innovative programme which aims to bring the transformative benefits of group singing to specific marginalised groups in communities in 2023. We will work closely with four community groups across the four provinces of Ireland (a community in Connacht, in Leinster, in Munster, and in Ulster.) The funding will enable four Sing Ireland musicians, who will be individually paired with targeted community groups, to deliver six integrated group singing workshops.

The project brings a novel approach to supporting marginalised people in communities across Ireland who may be affected by a range of health issues. The project will enable a transformative experience for participants and this work will help to establish a model of social prescribing, replicable in communities nationally/internationally. A lasting impact of this work will be that Sing Ireland will be able to further develop its singing for health and well-being projects.

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Fundraising and Development

During 2022, Sing Ireland further activated its fundraising and growth plans to deepen its impact across the country and to bring collective singing and its many benefits to as many people living in Ireland as possible. Having successfully applied to Business to Arts to be a part of its Fundraising Fellowship, Ireland programme we worked on this mentorship and development programme with them in 2022. Alongside this, we were fortunate to hire a full-time Development officer, Cecelia Molumby in June 2022 who worked alongside SI CEO, Dermot O'Callaghan, SI Artistic and Operations Manager, Jenny O'Connor-Madsen and SI Projects and Membership Manager, Lily Lacey to develop further applications and funding streams for Sing Ireland's work. SI was fortunate to secure partnerships and funding from trusts and foundations. We express our sincere gratitude to the Community Foundation of Ireland (YouthSing Ireland), Rethink Ireland (Song Seeking for migrant populations in the Munster Region), the Coca-Cola Ireland Thank You Fund (Creating access to SI youth activities to those who would have barriers to participation, the Ireland Funds (Sing for Life) and the Edwards Life Sciences Foundation (Song Seeking) for their belief in our work. The funding for these opportunities was secured during 2022 and many of these projects will be activated further or begun in 2023.

Sing Ireland will work on its strategic objective 4 to 'Ensure a Strong Organisation' in the coming years and fortify its existing core programmes and capacity, whilst also ambitiously seeking to grow and change so that it can be the dynamic cultural organisation that Ireland's group singing sector needs.

Results

The loss for the year, after taxation, amounted to €3,523 (2021 - loss €3,040).

The total assets of the company have increased by €180,461, and the total liabilities have increased by €5,532, resulting in an increase in net assets at 31 December 2022 of €174,929.

Directors

The directors who served during the year were:

Virginia Kerr
Raegnha Zutshi (resigned 10 January 2023)
Mark Armstrong
Jim Fitzsimons
Sonia Brody (resigned 24 September 2022)
Eva O'Toole
Amy Ryan (appointed 11 December 2022)

Company secretary

The company secretary that operated throughout the financial year was Jim Fitzsimons.

Directors and company secretary and their interests

Cumann Naisiunta na gCor T/A Sing Ireland is a company limited by guarantee without a share capital and therefore the directors do not hold any beneficial interests in the company.

**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Principal risks and uncertainties

The company is aware of the major risks to which the company is exposed, in particular those related to the operations and the finances of the company and are satisfied that systems are in place to mitigate exposure to major risks. The Board reviews and agrees policies for the prudent management of these risks as follows:

a) Funding risk

The company is reliant on grants from the Arts Council which is the company's main funding source. Any change in the award of the grant would have a significant impact on the company. The directors are reducing this risk by submitting all grant requests and supporting documentation on time to the Arts Council.

b) Currency risk

The company operates solely in the Republic of Ireland and Northern Ireland and trades only in Euro (€) which is also the functional currency of the company. Therefore, the company is not subject to significant currency risks.

c) Finance and interest rate risk

The company does not rely on significant borrowings and the company has a minimal exposure to interest rate risk.

d) Liquidity and cash flow risk

The effect of Covid-19 and its variants continue to present many risks for the company, the effects of which cannot be fully quantified at the time of approving the financial statements. As a result, the directors consider the implications of the Covid-19 pandemic to be a significant uncertainty at the time of approving the financial statements.

Although the effects cannot be fully determined, the directors believe that the main risks associated with Covid-19 are as follows;

- an impact on income resulting from a slower return to in person activities than prior to the pandemic.
- a potential reduction in economic activity and reduced consumer spending and demand for the company's services.

Accounting records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at Irish World Academy of Music and Dance, University of Limerick, Limerick.

Future developments

The directors are not expecting to make any significant changes in the nature of the business in the near future. At the time of approving the financial statements, the company is exposed to the effects of the Covid-19 pandemic which has had a negative effect on its trading activities since the year end and has resulted in a lower than expected level of trading activity since the year end. In planning its future activities, the directors will seek to develop the company's activities whilst managing the effects of the difficult trading period caused by this outbreak.

Investment powers and policy

In accordance with the Memorandum and Articles of Association the Directors, on behalf of the Company, have the power to invest any part of the moneys of the Company not immediately required for its objects in such investments, securities or property as may be thought fit.

**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

Reserves policy

The charity has established the level of reserves that the charity ought to have. Reserves are needed to bridge the funding gaps between spending on activities, training and events and receiving resources through fees and grants that provide funding. Whilst the current level of reserves may prove sufficient it is the directors' view that it is prudent to ensure that there are sufficient reserves to provide financial flexibility.

Statement on relevant audit information

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

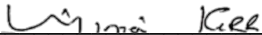
Post balance sheet events

There have been no significant events affecting the Company since the year end.

Auditors

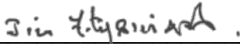
The auditors, Crowleys DFK Unlimited Company Chartered Accountants and Statutory Audit Firm, continue in office in accordance with section 383(2) of the Companies Act 2014.

This report was approved by the board and signed on its behalf.



Virginia Kerr
Director

Date: 28th July, 2023



Jim Fitzsimons
Director

Date: 28th July, 2023

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

**DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

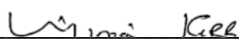
Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Company as at the financial year end date, of the surplus or deficit for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

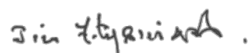
The directors are responsible for ensuring that the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Company, enable at any time the assets, liabilities, financial position and surplus or deficit of the Company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited. They 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.

On behalf of the board



Virginia Kerr
Director

Date: 28th July, 2023



Jim Fitzsimons
Director

Date: 28th July, 2023

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND****Report on the audit of the financial statements****Opinion**

We have audited the financial statements of Cumann Naisiunta na gCor CLG T/A Sing Ireland (the 'Company') for the year ended 31 December 2022, which comprise the Income and Expenditure Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Reserves, the Statement of Cash Flows, and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion, the accompanying financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2022 and of its deficit for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 21 to the financial statements, 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.


Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

www.crowleysdfk.ie

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Partners: James O'Connor FCA (Director) Tony Cooney FCA (Director) Edward Murphy FCA CTA (Director) Colette Nagle FCA (Director) Natalie Kelly FCA CFA (Director)
Vincent Teo FCA Siobhán O'Hea CTA Harry O'Sullivan FCA David Coombes FCA Niall Grant FCA CTA Donna Gould FCA

Crowleys DFK Unlimited Company trading as Crowleys DFK. Registered Office: 16/17 College Green, Dublin D02 V078. Company No: 393878.

A member firm of  DFK International a worldwide association of independent firms.

Registered to carry on audit work and authorised to carry on investment business by the Institute of Chartered Accountants in Ireland (ICAI).

Chartered Accountants Ireland is the operating name of ICAI.



**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND
(CONTINUED)**

Other information

The directors are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2014

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Report is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by section 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities and restrictions on use

Responsibilities of directors

As explained more fully in the Directors' Responsibilities Statement on page 7, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company'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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.



**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND
(CONTINUED)**

Auditors' 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 Auditors' 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 (Ireland) 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 (Ireland), 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 of the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' 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 Auditors' Report. However, future events or conditions may cause the Company 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 those charged with governance 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.



**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND
(CONTINUED)**

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the Company's members in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditors' 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 Company and the Company's members for our audit work, for this report, or for the opinions we have formed.

Harry O' Sullivan

for and on behalf of

Crowleys DFK Unlimited Company

Chartered Accountants and Statutory Audit Firm

5 Lapps Quay

Cork

Date: 28 July 2023

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 €	2021 €
Income	4	636,919	393,950
Direct costs		(371,380)	(183,529)
Gross surplus		<u>265,539</u>	<u>210,421</u>
Administrative expenses		(269,062)	(213,462)
Operating surplus/(deficit)	5	<u>(3,523)</u>	<u>(3,041)</u>
Interest receivable and similar income	8	-	1
Surplus/(deficit) before tax		<u>(3,523)</u>	<u>(3,040)</u>
Surplus/(deficit) for the financial year		<u><u>(3,523)</u></u>	<u><u>(3,040)</u></u>

The notes on pages 18 to 28 form part of these financial statements.

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2022

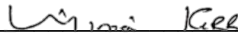
	2022	2021
	€	€
Surplus/(deficit) for the financial year	(3,523)	(3,040)
Other comprehensive income	-	-
Total comprehensive income for the year	(3,523)	(3,040)

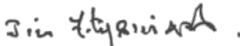
CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note		2022 €	2021 €
Fixed assets				
Tangible assets			2,718	2,997
			<u>2,718</u>	<u>2,997</u>
Current assets				
Stocks	10	500	500	
Debtors: amounts falling due within one year	11	271	6,923	
Cash at bank and in hand	12	414,770	240,044	
		<u>415,541</u>	<u>247,467</u>	
Creditors: amounts falling due within one year	13	(350,919)	(179,601)	
Net current assets			<u>64,622</u>	<u>67,866</u>
Total assets less current liabilities			<u>67,340</u>	<u>70,863</u>
Net assets			<u><u>67,340</u></u>	<u><u>70,863</u></u>
Reserves				
Income and expenditure account			<u>67,340</u>	<u>70,863</u>
Total reserves			<u><u>67,340</u></u>	<u><u>70,863</u></u>

The financial statements were approved and authorised for issue by the board:


Virginia Kerr
Director


Jim Fitzsimons
Director

Date: 28th July, 2023

Date: 28th July, 2023

The notes on pages 18 to 28 form part of these financial statements.

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

STATEMENT OF CHANGES IN RESERVES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Income and expenditure account	Total reserves
	€	€
At 1 January 2022	70,863	70,863
(Deficit) for the year	(3,523)	(3,523)
At 31 December 2022	<u>67,340</u>	<u>67,340</u>

The notes on pages 18 to 28 form part of these financial statements.

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

STATEMENT OF CHANGES IN RESERVES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Income and expenditure account	Total reserves
	€	€
At 1 January 2021	73,903	73,903
(Deficit) for the year	(3,040)	(3,040)
At 31 December 2021	<u>70,863</u>	<u>70,863</u>

The notes on pages 18 to 28 form part of these financial statements.

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 €	2021 €
Cash flows from operating activities		
Surplus/(deficit) for the financial year	(3,523)	(3,040)
Adjustments for:		
Depreciation of tangible fixed assets	1,206	1,734
Interest received	-	(1)
Increase in debtors	6,652	(3,835)
Decrease in creditors	171,318	92,688
Net cash generated from operating activities	<u>175,653</u>	<u>87,546</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	(927)	(1,516)
Interest received	-	1
Net cash from investing activities	<u>(927)</u>	<u>(1,515)</u>
Net increase in cash and cash equivalents	<u>174,726</u>	<u>86,031</u>
Cash and cash equivalents at beginning of year	<u>240,044</u>	<u>154,013</u>
Cash and cash equivalents at the end of year	<u><u>414,770</u></u>	<u><u>240,044</u></u>
Cash and cash equivalents at the end of year comprise:		
Cash at bank and in hand	<u>414,770</u>	<u>240,044</u>
	<u><u>414,770</u></u>	<u><u>240,044</u></u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

1. General information

These financial statements, comprising the Income and Expenditure Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Reserves, the Statement of Cash Flows and the related notes, constitute the individual financial statements of Cumann Naisiunta na gCor for the financial year ended 31 December 2022.

Cumann Naisiunta na gCor is a company limited by guarantee, incorporated and registered in the Republic of Ireland (CRO Number: 87776). The Registered Office which is also the principal place of business is Irish World Academy of Music and Dance, University of Limerick, Castletroy, Limerick. The nature of the company's operations and its principal activities are set out in the Directors' Report.

The financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared on the going concern basis and under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland, and the Companies Act 2014.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

2.2 Income

Income is generated through arts programmes, choral events and membership subscriptions. The company recognises this income in the financial year in which the programmes, events and subscriptions occur.

Grants are recognised using the accruals model when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Grants towards capital expenditure are credited to deferred income and are released to the income and expenditure account over the expected useful life of the related assets by equal annual instalments. Grants towards revenue expenditure are released to the income and expenditure account as the related expenditure is incurred.

Aid in kind includes donated gifts, services and facilities from volunteers and other third parties. Aid in kind that is reasonably quantifiable and measurable is included in the Income and Expenditure account when it is received or when it is probable that it will be received. The value of Aid in kind included in the financial statements is calculated on the basis of the estimated market price of the service or facility receivable in respect of donated services and facilities.

The value of Aid in kind in respect of resources received or receivable that are not for services or facilities is measured at fair value. Fair value is usually the price the company would have to pay on the open market for an equivalent resource.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. Accounting policies (continued)

2.3 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

At each reporting date the Company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined which is the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	-	20% Straight line
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Income and Expenditure Account.

2.4 Operating leases: the Company as lessee

Rentals paid under operating leases are charged to the Income and Expenditure Account on a straight-line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

2.5 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in the Income and Expenditure Account.

2.6 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. Accounting policies (continued)

2.7 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.8 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Income and Expenditure Account.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

2.9 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.10 Foreign currency translation

Functional and presentation currency

The Company's functional and presentational currency is Euros.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in Income and Expenditure Account except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Income and Expenditure Account within 'finance income or costs'. All other foreign exchange gains and losses are presented in Income and Expenditure Account within 'other operating income'.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. Accounting policies (continued)

2.11 Finance costs

Finance costs are charged to Income and Expenditure Account over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

2.12 Interest income

Interest income is recognised in Income and Expenditure Account using the effective interest method.

2.13 Taxation

The company has been granted charitable tax exemption status under section 207, Taxes Consolidation Act 1997. The company's charity reference is 6626.

3. Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results.

The company considers the assumptions below to be its critical accounting estimates and judgements.

Going concern

The company made a loss of €3,523 (Loss 2021 : €3,040) and has net assets of €67,340 (2021 : €70,863) at the year end.

The directors have considered the company's ongoing funding requirements and running costs. The directors continue to manage costs and overheads in line with income generated and believe that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due. The company continues to receive grant funding from the Arts Council and Creative Ireland.

On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

4. Analysis of income

An analysis of turnover by class of business is as follows:

	2022	2021
	€	€
Arts Council grants	345,379	295,226
Memberships	10,654	9,697
Arts programme and choral income	122,095	45,546
Aid In Kind (Note 14)	7,875	7,875
Creative Ireland grants	23,388	15,613
DCC Income	76,100	-
Creative Arts Intervention Network	22,312	-
Presto and Euro Choir	25,524	13,140
Sponsorship	3,592	6,853
	<u>636,919</u>	<u>393,950</u>
	<u><u>636,919</u></u>	<u><u>393,950</u></u>
	2022	2021
	€	€
Republic of Ireland	589,083	380,810
Rest of Europe	25,524	13,140
Rest of the world	22,312	-
	<u>636,919</u>	<u>393,950</u>
	<u><u>636,919</u></u>	<u><u>393,950</u></u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

4. Analysis of income (continued)

Grant funding was awarded to the company from the following bodies during the financial year:

Arts Council

Arts Council Funding in the amount of €315,000 (2021: €250,000) for the period 1 January 2022 to 31 December 2022 from the Arts Council was received and taken to the Income and Expenditure Account by Cumann Naisiunta na gCor during the financial year. This funding was unrestricted and assisted Cumann Naisiunta na gCor with all expenditure associated with the promotion and running of choirs, choral groups, festivals, education, training and arts in general. There were 2 Arts Council Capacity Building Grants received in 2022 totalling €22,000. Arts Council Capacity Building Grant 1 - Full remainder of a previous grant from 2021 of €2,000 was received. Arts Council Capacity Building Grant 2 - €20,000 of a total grant of €6,000 was drawn down and remainder will appear in the 2023 income and expenditure account. Arts Council Capacity Building Grant 3 - €5,001 of this grant will appear as deferred income as €10,774 was drawn down during the year. The remainder of the full grant of €20,000 will appear in the 2023 income and expenditure account. Sing Ireland was also granted €20,000 for a commissioning project for the Irish Youth Training Choir of which €11,605 was drawn down in 2022. The remainder of the grant will be drawn down and expended in 2023, as the project is completed.

Creative Ireland

In June 2019, The Creative Ireland Programme, Department of Culture, Heritage and the Gaeltacht awarded a grant to the organisation. The funding was provided for the delivery of an action research project, titled YouthSing Ireland aimed at providing new models for engaging children and youth in group singing. The balance of the Creative Ireland grant in the amount of €23,388 was drawn down during the year, with the final stage of the project and the roll out of SingSpace sessions which had not been possible during the pandemic but were during 2022.

Presto

Sing Ireland applied in partnership with Dublin City University, Caprice Oy (Finland), The National Youth Choirs of Scotland and lead partner the Liszt Academy of Music (Hungary) from an EU Erasmus+ programme for the development of teaching and learning resources for schools and teachers in youth singing. The project was successfully funded with Cumann Naisiunta na gCor receiving €36,534. €26,117 in expenditure in 2022 and deferring €8,643 to 2023.

Dublin City Council

In 2022, Sing Ireland was awarded a partnership grant of €120,000 by Dublin City Council. Sing Ireland worked in partnership with Dublin City Council on Sing a Song of Docklands. This grant was provided to facilitate a group singing project and music commissions in the Dublin docklands area.

Community Foundation of Ireland

Sing Ireland was granted €5,000 from the Community Foundation of Ireland in 2022 as part of the Deloitte People's Fund towards running choral education work in secondary schools. This was fully drawn down in 2022. The organisation also received a total grant of €69,500 as part of the RTÉ Toy Show Appeal. €596 of this was drawn down in 2022 and the project and full expenditure and draw down will be undertaken in 2023.

Rethink Ireland

Sing Ireland was granted €60,000 from Rethink Ireland as part of its Munster Impact Fund. €2,500 of this was drawn down in 2022 and the project and full expenditure and drawn down will be undertaken in 2023.

Creative Arts Network Ireland – BrainLat

Sing Ireland was granted €22,312 by the Creative Arts Network (BrainLat) to facilitate research into the effect of creative practices on the brain and its benefit to people's lived experience. The grant of €22,312 was fully drawn down and expended in 2022.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

5. **Operating surplus/(deficit)**

The surplus on ordinary activities before taxation is stated after charging:

	2022	2021
	€	€
Depreciation of tangible fixed assets	1,206	1,734
Exchange differences	141	508
	<u>1,347</u>	<u>2,242</u>

6. **Employees**

Staff costs were as follows:

	2022	2021
	€	€
Wages and salaries	177,527	104,486
Employers' PRSI	19,617	11,546
	<u>197,144</u>	<u>116,032</u>

1 individual employee was paid wages or salaries between €70,000 and €80,000. All other staff (3 employees) were paid wages or salaries less than €60,000.

No pension scheme was operated by the company for employees.

The average monthly number of employees, including the directors, during the year was as follows:

	2022	2021
	No.	No.
Administration	4	3
	<u>4</u>	<u>3</u>

7. **Directors' remuneration**

All of the directors are volunteers. Accordingly, none of the company's directors received any emoluments from the company during the year (2021 - €Nil).

8. **Interest receivable**

	2022	2021
	€	€
Bank interest receivable	-	1
	<u>-</u>	<u>1</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

9. Tangible fixed assets

	Fixtures and fittings €	Total €
Cost or valuation		
At 1 January 2022	37,435	37,435
Additions	927	927
At 31 December 2022	<u>38,362</u>	<u>38,362</u>
Depreciation		
At 1 January 2022	34,438	34,438
Charge for the year on owned assets	1,206	1,206
At 31 December 2022	<u>35,644</u>	<u>35,644</u>
Net book value		
At 31 December 2022	<u>2,718</u>	<u>2,718</u>
At 31 December 2021	<u>2,997</u>	<u>2,997</u>

10. Stocks

	2022 €	2021 €
Books and folders	500	500
	<u>500</u>	<u>500</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

11. Debtors

	2022	2021
	€	€
Trade debtors	1	6,493
Other debtors	-	240
Prepayments and accrued income	270	190
	<u>271</u>	<u>6,923</u>
	<u><u>271</u></u>	<u><u>6,923</u></u>

All debtors are receivable within one year.

12. Cash and cash equivalents

	2022	2021
	€	€
Cash at bank and in hand	414,770	240,044
	<u>414,770</u>	<u>240,044</u>
	<u><u>414,770</u></u>	<u><u>240,044</u></u>

13. Creditors: Amounts falling due within one year

	2022	2021
	€	€
Deferred income	319,282	139,337
Trade creditors	2,655	8,517
Taxation and social insurance	17,634	12,499
Other creditors	1,302	7,602
Accruals	10,046	11,646
	<u>350,919</u>	<u>179,601</u>
	<u><u>350,919</u></u>	<u><u>179,601</u></u>

The repayment terms of trade creditors vary between on demand and ninety days and do not attract interest. Taxes are subject to the terms of the relevant legislation. Interest accrues on late payments. No interest was due at the financial year end. The terms of accruals and other creditors are based on the underlying contracts.

14. Aid in Kind

	2021
	€
Rent waived	6,750
Light and heat waived	1,125
	<u>7,875</u>
	<u><u>7,875</u></u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

15. **Company status**

The company is limited by guarantee and has no share capital. At 31 December 2022, each member of the company is liable to contribute an amount not exceeding €1.27 towards the assets of the company in the event of liquidation. The guarantee continues for one year after individual membership ceases. See note 19 for member details.

16. **Analysis of net debt**

	At 1 January 2022 €	Cash flows €	At 31 December 2022 €
Cash at bank and in hand	240,044	174,726	414,770
	<u>240,044</u>	<u>174,726</u>	<u>414,770</u>
	<u><u>240,044</u></u>	<u><u>174,726</u></u>	<u><u>414,770</u></u>

17. **Commitments under operating leases**

The Company had no commitments under non-cancellable operating leases at the balance sheet date.

18. **Related party transactions**

Key management personnel compensation

Total compensation paid to key management personnel in the year ended 31 December 2022 is €82,732 gross salary €74,500, Employer PRSI €8,232 (2021: €73,848, gross salary €66,500, Employer PRSI €7,348).

Other related parties

There were no transactions between the directors and the company in respect of the financial years ended 31 December 2022 or 31 December 2021 that require disclosure in accordance with sections 305 to 312 of the Companies Act 2014.

19. **Membership details**

The following changes in membership numbers occurred during year ended 31 December 2022 and year ended 31 December 2021:

	2022 No.	2021 No.
Opening members	252	282
New members in the year	45	87
Member cessations in the year	(26)	(117)
Closing members	<u>271</u>	<u>252</u>
	<u><u>271</u></u>	<u><u>252</u></u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

20. Post balance sheet events

There have been no significant events affecting the company since the year end.

21. IAASA Ethical Standard Section 6 – Provisions available for audits of small entities

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the Companies Registration Office and the Revenue Commissioners and to assist with the preparation of the financial statements.

22. Approval of financial statements

The board of directors approved these financial statements for issue on

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 €	2021 €
Income		636,919	393,950
Direct costs		(371,380)	(183,529)
Gross surplus		<u>265,539</u>	<u>210,421</u>
Less: overheads			
Administration expenses		(269,062)	(213,462)
Operating surplus/(deficit)		<u>(3,523)</u>	<u>(3,041)</u>
Interest receivable	1	-	1
Surplus/(deficit) for the year		<u><u>(3,523)</u></u>	<u><u>(3,040)</u></u>

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

DETAILED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 €	2021 €
Turnover		
Arts Council grant funding	345,379	295,226
Membership subscriptions	10,654	9,697
Arts programme and choral income	122,095	45,546
Creative Ireland grant funding	23,388	15,613
Sponsorship	3,592	6,853
EuroChoir & Presto	25,524	13,140
DCC Income	76,100	-
Aid in Kind	7,875	7,875
Creative Arts Intervention Network	22,312	-
	<u>636,919</u>	<u>393,950</u>
	<u>2022</u> €	<u>2021</u> €
Direct Costs		
Opening stocks	500	500
Closing stocks	(500)	(500)
Cost of running Arts programme	371,380	183,529
	<u>371,380</u>	<u>183,529</u>

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

DETAILED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 €	2021 €
Administration expenses		
Staff salaries	177,527	104,486
Employers' PRSI	19,617	11,546
Staff training	1,868	4,112
Hotels, travel and subsistence	18,025	4,847
Consultancy	830	-
Printing and stationery	1,464	1,133
Telephone and fax	1,395	1,353
Computer costs	12,816	8,074
Advertising and promotion	2,622	3,423
Trade subscriptions	2,839	85
Legal and professional	173	985
Auditors' remuneration	8,848	8,831
Accountancy fees	4,626	2,641
Equipment hire	102	1,073
Bank charges	2,674	1,890
Difference on foreign exchange	141	508
Bad debts	(6,392)	-
Sundry expenses	1,175	1,389
Rent	3,278	1,342
Aid in kind rent waived	6,750	6,750
Aid in kind light and heat waived	1,125	1,125
Insurances	4,096	3,581
Repairs and maintenance	24	-
Pleo expenses	110	10,227
Depreciation - other fixed assets	1,206	1,734
Staff contract services	2,123	32,232
Refreshments	-	95
	<u>269,062</u>	<u>213,462</u>
	2022 €	2021 €
Interest receivable		
Bank interest receivable	-	1
	<u>-</u>	<u>1</u>