

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

COMPANY INFORMATION

Directors	Virginia Kerr (appointed 25 April 2021) Alan Kelly (resigned 25 April 2021) Raegnha Zutshi Mark Armstrong Jim Fitzsimons Sonia Brody Eva O'Toole
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
Solicitors	P.J. O'Driscoll 73 South Mall 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 2021

The directors present their annual report and the audited financial statements for the year ended 31 December 2021.

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

2021 was a challenging year for the choral sector as the pandemic continued and face to face singing was curtailed. 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 mitigation's, 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

Alan Kelly served as Chairperson of Sing Ireland through the first quarter of the year, until Virginia Kerr was appointed as new Chairperson in April 2021. Jim Fitzsimons continued in the role of Company Secretary throughout 2021. The Board led the organisation in continuing best practice in Governance. Sing Ireland registered its compliance status with the requirements of the Charities Governance Code in 2021.

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 Choir (including the Irish Youth Choir for 18 – 28 year olds, the Irish Youth Training Choir for 14 – 17 year olds and the Irish Youth Chamber Choir) 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. Many training events continued to move online or were curtailed in many ways as a result of the continuing pandemic during 2021.

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Sing Ireland's Response to the Pandemic in 2021

SI responded to the new ways of working and advice required by the group singing sector due to COVID-19 and the way that singing groups throughout Ireland (and the world) were affected by the pandemic. SI sought to give singing groups the best advice and skills/tools to aid and inform their activities.

In order to assist groups to support and learn from Sing Ireland, relevant professionals, and each other has been holding a series of training events and webinars.

These webinars were designed to support and advise the sector, as well as deliver some content and training for singing groups and conductors for their development, whilst they can't meet in person. The webinar sessions were extremely well attended.

An extensive resource of COVID-19 supports for choirs and singing groups were maintained and built on the Sing Ireland website throughout the year.

Irish Youth Choir

The IYC was formed in 1982 in Cork under its first conductor, Geoffrey Spratt. In 2020, Bernie Sherlock was appointed Artistic Director of the Irish Youth Choirs. The choir has seen thousands of young people interact with it through auditions, training and performance. During its nearly 40 years history the choir has been a valuable resource for the development of youth choral practice in Ireland.

Given the effects of the pandemic, the Irish Youth Choir operated its course under extremely challenging circumstances. A summer residential IYC took place at the University of Limerick from 14th to 22nd of August 2021. The choir's rehearsals in 2021 were undertaken exclusively outdoors in a specially constructed marquee. The choir members also undertook many risk mitigation's to ensure that the course could run safely. These risk mitigation's included a PCR test prior to arrival at the course, antigen tests during the course, wearing masks during all singing, and regularly monitoring the health and wellbeing of each individual singer. In spite of these difficulties a hugely rewarding and artistically exciting course was achieved where the singers demonstrated the joy and value of choral singing, even in the most challenging of circumstances. Online events also featured for the choir in 2021 to allow for further engagement. The Irish Youth Choir also provided opportunities for young singers to interact with Chamber Choir Ireland as part of Pathways, which is designed to foster the development of aspiring young professional choral singers.

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Irish Youth Training Choir

Patrick Barrett was appointed Conductor of the Irish Youth Training choir in March, 2020. The Irish Youth Training Choir was a long-held ambition of Sing Ireland as a means to provide choral training at national level for younger ages, particularly for 14-17 year olds. 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. This responded to recommendations in the Arts Council of Ireland's policy document Raising Your Voice and a strategic plan for the development of the Irish Youth Choir commissioned by Sing Ireland in 2008. The 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.

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), offered an initiative entitled JCT Imagine for music teachers of Junior Cycle Music. 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 2021, 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.

Youth Singing Development

During 2021, Sing Ireland worked in partnership with Creative Ireland to further Action Point 9 of the Creative Youth Plan which was published in late 2017. This action point calls for 'a strategy to develop and extend choral singing' for young people in Ireland. A wide-ranging consultation process was undertaken during 2018/19, which explored interest and support for a national youth singing project and the creative processes grounded in singing. The resulting report by Helen Doyle formed the basis of an agreement with Creative Ireland to develop action research models and development during 2019/2020. This work aims to show 'proof of model' and give rich group singing experiences to young people. The programme developed newly commissioned repertoire in the Irish language or of Irish cultural heritage, alongside the delivery of online SingSpaces, where young people in classrooms across the country came together to sing. The project will further develop in 2022 to include SingSpaces in locations nationally.

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 will develop 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 will work to provide innovative solutions for building resilience and flexibility into the sector. This Erasmus + programme is led by lead partner the Kodály Institute of the Liszt Academy in Hungary.

Sing Ireland's artistic team began the official 'testing' stage of what the project terms 'Intellectual Outputs' in 2021. The first testing events for this were held online and explored the use of the Jamulus software for rehearsals and music lessons. The further development of the intellectual outputs will see how to use videos and guides for teachers and musicians in choral conducting technique, repertoire selection and score preparation.

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

National Map: Singing for Health Groups

During Sing Ireland National Singing Week in October, SI in partnership with the University of Limerick and the Music Therapy Department at the Irish World Academy of Music and Dance, launched a new map of Singing for Health and Well-Being Groups. This map, which will be adapted and amended over time with the growth of new groups across the country, is now live on the Sing Ireland website. Dr. Hilary Moss along with researchers at U.L., undertook a detailed study and survey of the singing for health groups.

From October 2020 - April of 2021 researchers at UL contacted 2,736 stakeholders with links to singing for health and wellbeing, collecting data on singing groups and choirs across the country. The results form a national and international public resource for singers, referrers, policymakers, carers, and other stakeholders invested in singing for health and wellbeing. Several gaps in provision have been identified and it is hoped that data contained here will encourage more people to try singing for health and wellbeing, provide compelling evidence for investment in new services and encourage stakeholders to establish groups in areas of low provision. From the perspective of the growth of Sing Ireland programmes, the map will be utilised as a mechanism to encourage funding for new choirs/singing groups and projects which Sing Ireland would be directly and indirectly involved in.

Results

The deficit for the year, amounted to €3,040 (2020 - surplus €13,866).

The total assets of the company have increased by €89,648, the total liabilities have increased by €92,688, resulting in a decrease in net assets at 31 December 2021 of €3,040.

Directors

The directors who served during the year were:

Virginia Kerr (appointed 25 April 2021)

Alan Kelly (resigned 25 April 2021)

Raegnha Zutshi

Mark Armstrong

Jim Fitzsimons

Sonia Brody

Eva O'Toole

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.

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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.

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.

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

**DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021**

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.

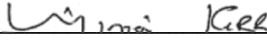
Post balance sheet events

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

Auditors

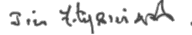
The auditors, Crowleys DFK Unlimited Company Chartered Accountants and Statutory Audit Firm, continue in office in accordance with section 383(2) of the Companies Act 2014.

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



Virginia Kerr
Director

Date: 30th June, 2022



Jim Fitzsimons
Director

Date: 30th June, 2022

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2021

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'.

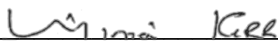
Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the Company as at the financial year end date, of the surplus or deficit for that financial year and otherwise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

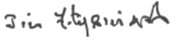
The directors are responsible for ensuring that the Company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the Company, enable at any time the assets, liabilities, financial position and surplus or deficit of the Company to be determined 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: 30th June, 2022



Jim Fitzsimons
Director

Date: 30th June, 2022

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 2021, 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 2021 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 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.

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 (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 sections 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 on 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.

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 (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: 30 June 2022

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	2021 €	2020 €
Income	4	393,950	340,473
Direct costs		(132,485)	(177,712)
Gross surplus		261,465	162,761
Administrative expenses		(264,506)	(149,317)
Other operating income		-	417
Operating surplus/(deficit)	5	(3,041)	13,861
Interest receivable and similar income	8	1	5
Surplus/(deficit) before tax		(3,040)	13,866
Tax on surplus/(deficit) on ordinary activities		-	-
Surplus/(deficit) for the financial year		(3,040)	13,866

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 2021

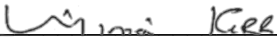
	2021 €	2020 €
Surplus/(deficit) for the financial year	(3,040)	13,866
Other comprehensive income	-	-
Total comprehensive income for the year	(3,040)	13,866

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

**BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Note		2021 €	2020 €
Fixed assets				
Tangible assets	9		2,997	3,215
			2,997	3,215
Current assets				
Stocks	10	500	500	
Debtors: amounts falling due within one year	11	6,923	3,088	
Cash at bank and in hand	12	240,044	154,013	
		247,467	157,601	
Creditors: amounts falling due within one year	13	(179,601)	(86,913)	
Net current assets			67,866	70,688
Total assets less current liabilities			70,863	73,903
Net assets			70,863	73,903
Reserves				
Income and expenditure account			70,863	73,903
Total reserves			70,863	73,903

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



Virginia Kerr
Director



Jim Fitzsimons
Director

Date: 30th June, 2022

Date: 30th June, 2022

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
Surplus/(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 CHANGES IN RESERVES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Income and expenditure account	Total reserves
	€	€
At 1 January 2020	60,037	60,037
Surplus/(deficit) for the year	13,866	13,866
At 31 December 2020	73,903	73,903

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 2021**

	2021	2020
	€	€
Cash flows from operating activities		
Surplus/(deficit) for the financial year	(3,040)	13,866
Adjustments for:		
Depreciation of tangible fixed assets	1,734	363
Interest received	(1)	(5)
(Increase)/decrease in debtors	(3,835)	611
Increase in creditors	92,688	6,839
Net cash generated from operating activities	87,546	21,674
Cash flows from investing activities		
Purchase of tangible fixed assets	(1,516)	(2,669)
Interest received	1	5
Net cash from investing activities	(1,515)	(2,664)
Net increase in cash and cash equivalents	86,031	19,010
Cash and cash equivalents at beginning of year	154,013	135,003
Cash and cash equivalents at the end of year	240,044	154,013
Cash and cash equivalents at the end of year comprise:		
Cash at bank and in hand	240,044	154,013
	240,044	154,013

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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 2021.

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 2021**

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 2021**

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 2021**

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 €3,040 (Surplus 2020 : €13,866) and has net assets of €70,863 (2020 : €73,903) 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.

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

4. Analysis of income

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

	2021	2020
	€	€
Arts Council grants	260,000	179,000
Presto	1,734	-
Membership subscriptions	9,697	10,966
Arts programmes and choral income	42,946	10,314
Aid In Kind (Note 14)	7,875	7,875
Creative Ireland grants	15,613	126,402
EuroChoir	11,406	-
Sponsorship	9,453	5,916
Arts Council Capacity Building Grants	35,226	-
	393,950	340,473
	393,950	340,473
	2021	2020
	€	€
Republic of Ireland	393,950	340,473
	393,950	340,473
	393,950	340,473

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

4. Analysis of income (continued)

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

Arts Council

Funding in the amount of €250,000 (2020: €179,000) for the period 1 January 2021 to 31 December 2021 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. Restricted funding in the amount of €10,000 was also received from the Arts Council and was taken to the Income and Expenditure Account by Cumann Naisiunta na gCor during the financial year. This €10,000 funding was received to offset COVID-19 related costs. There were 3 Arts Council Capacity Building Grants received in 2021 totalling €51,000.

Arts Council Capacity Building Grant 1 - Full amount of €17,000 was received and drawn down in the year.

Arts Council Capacity Building Grant 2 - €16,000 of a total grant of €20,000 was drawn down and remainder will be paid in 2022 and appear in the 2022 income and expenditure account.

Arts Council Capacity Building Grant 3 - €18,000 was received in 2021. €15,774 of this grant will appear as deferred income as €2,226 was drawn down during the year. The remainder of the full grant of €20,000 will be received in 2022 and appear in the 2022 income and expenditure account.

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 €39,000 was received during the year with €15,613 (2020: €85,602) of this grant being drawn down in 2021 and is fully recorded in the financial statements with €23,387 being deferred to 2022.

In July 2020, 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 the Ageing Voices programme as part of Creative Ireland's Positive Ageing and Creative Well Being Programme. The grant was in the amount of €Nil (2020: €40,800).

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 €22,886. €1,734 in expenditure and deferring €21,152 to 2022.

EuroChoir

The EuroChoir is a project of the European Choral Association which Sing Ireland hosted and managed. Sing Ireland provided administration and artistic support to the project and ran the EuroChoir (European Youth Choir) project in 2021. As a result of hosting the EuroChoir Cumann Naisiunta na gCor generated €11,406 in turnover.

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

5. Operating surplus/(deficit)

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

	2021	2020
	€	€
Depreciation of tangible fixed assets	1,734	363
Exchange differences	508	12
	1,734	363

6. Employees

Staff costs were as follows:

	2021	2020
	€	€
Wages and salaries	104,486	88,568
Employers' PRSI	11,546	9,759
	116,032	98,327

1 individual employee was paid wages or salaries between €60,000 and €70,000. All other staff (2 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:

	2021	2020
	No.	No.
Administration	3	2
	3	2

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 (2020 - €Nil).

8. Interest receivable

	2021	2020
	€	€
Bank interest receivable	1	5
	1	5

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

9. Tangible fixed assets

	Fixtures and fittings	Total
	€	€
Cost or valuation		
At 1 January 2021	35,919	35,919
Additions	1,516	1,516
At 31 December 2021	37,435	37,435
Depreciation		
At 1 January 2021	32,704	32,704
Charge for the year on owned assets	1,734	1,734
At 31 December 2021	34,438	34,438
Net book value		
At 31 December 2021	2,997	2,997
At 31 December 2020	3,215	3,215

10. Stocks

	2021	2020
	€	€
Books and folders	500	500
	500	500

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

11. Debtors

	2021	2020
	€	€
Trade debtors	6,493	1,555
Other debtors	240	964
Prepayments and accrued income	190	569
	6,923	3,088
	6,923	3,088

All debtors are receivable within one year.

12. Cash and cash equivalents

	2021	2020
	€	€
Cash at bank and in hand	240,044	154,013
	240,044	154,013
	240,044	154,013

13. Creditors: Amounts falling due within one year

	2021	2020
	€	€
Deferred income	139,337	2,773
Trade creditors	8,517	4,750
Taxation and social insurance	12,499	23,716
Other creditors	7,602	7,602
Accruals	11,646	48,072
	179,601	86,913
	179,601	86,913

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	2020
	€	€
Rent waived	6,750	6,750
Light and heat waived	1,125	1,125
	7,875	7,875
	7,875	7,875

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

15. Company status

The company is limited by guarantee and has no share capital. At 31 December 2021, 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 2021 €	Cash flows €	At 31 December 2021 €
Cash at bank and in hand	154,013	86,031	240,044
	154,013	86,031	240,044
	154,013	86,031	240,044

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 2021 is €73,848 gross salary €66,500, Employer PRSI €7,348 (2020: €64,964, gross salary €58,500, Employer PRSI €6,464).

Other related parties

There were no transactions between the directors and the company in respect of the financial years ended 31 December 2021 or 31 December 2020 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 2021 and year ended 31 December 2020:

	2021 No.	2020 No.
Opening members	282	314
New members in the year	87	113
Member cessations in the year	(117)	(145)
Closing members	252	282
	252	282

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

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 30 June 2022.

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	2021 €	2020 €
Income		393,950	340,473
Direct costs		(132,485)	(177,712)
Gross surplus		<u>261,465</u>	<u>162,761</u>
Other operating income		-	417
Less: overheads			
Administration expenses		(264,506)	(149,317)
Operating surplus/(deficit)		<u>(3,041)</u>	<u>13,861</u>
Interest receivable		1	5
Surplus/(deficit) for the year		<u><u>(3,040)</u></u>	<u><u>13,866</u></u>

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

**DETAILED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021	2020
	€	€
Turnover		
Arts Council grant funding	260,000	179,000
Arts Council Capacity Building Grants	35,226	-
Membership subscriptions	9,697	10,966
Arts programme and choral income	42,946	10,314
Aid in kind	7,875	7,875
Creative Ireland grant funding	15,613	126,402
EuroChoir	11,406	-
Sponsorship	9,453	5,916
Presto	1,734	-
	393,950	340,473
	393,950	340,473
	2021	2020
	€	€
Direct Costs		
Opening stocks	500	500
Closing stocks	(500)	(500)
Cost of running Arts programme	132,485	177,712
	132,485	177,712
	132,485	177,712
	2021	2020
	€	€
Other operating income		
Royalty receivable	-	399
Sundry income	-	18
	-	417
	-	417

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

**DETAILED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021	2020
	€	€
Administration expenses		
Staff salaries	104,486	88,568
Employers' PRSI	11,546	9,759
Staff training	4,112	1,314
Hotels, travel and subsistence	4,847	2,565
Consultancy	40,760	1,230
Printing and stationery	2,118	5,959
Telephone and fax	1,353	653
Computer costs	8,074	4,133
Advertising and promotion	3,423	6,845
Trade subscriptions	85	2,000
Legal and professional	985	431
Auditors' remuneration	8,831	4,827
Accountancy fees	2,641	3,327
Equipment hire	1,073	-
Bank charges	1,890	742
Difference on foreign exchange	508	12
Sundry expenses	404	-
Rent	1,342	2,419
Aid in kind rent waived	6,750	6,750
Aid in kind light and heat waived	1,125	1,125
Insurances	3,581	3,259
Repairs and maintenance	-	94
Pleo expenses	10,227	-
Depreciation - other fixed assets	1,734	363
Staff contract services	32,232	2,117
Board meeting expenses	-	825
Dawn chorus	2,757	-
Euro choir expenses	5,793	-
Presto expenses	1,734	-
Refreshments	95	-
	264,506	149,317
	264,506	149,317
	2021	2020
	€	€
Interest receivable		
Bank interest receivable	1	5
	1	5
	1	5