

**DUNDEE CHORAL UNION**

**TRUSTEES' ANNUAL REPORT**  
**AND THE ACCOUNTS FOR THE YEAR TO**

**30 APRIL 2023**

**Charity Number SC017048**

**FOURM LIMITED**  
Chartered Accountants  
Stannergate House  
41 Dundee Road West  
Broughty Ferry  
Dundee  
DD5 1NB

# DUNDEE CHORAL UNION

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YEAR ENDED 30 APRIL 2023

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**DUNDEE CHORAL UNION**  
**CHARITY INFORMATION**

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<b>Registered charity name</b>	Dundee Choral Union
<b>Charity number</b>	SC017048
<b>Principal office</b>	5 Westpark Gardens Dundee DD2 1NY
<b>Committee</b>	Mrs Pamela Nesbitt (President) Mr George Cowieson (Vice President and Concert Secretary) Mrs Christine Cairns (General Secretary) Dr Yolanda Watson (Hon. Treasurer) Mrs Margaret Wells (Publicity) Rev Elaine Garman (Committee Member) Ms Catriona Murray (Committee Member) Mrs Chantelle Attrill (Committee Member) Mr Allan McLeod (Committee Member) Dr Anne Watson (Committee Member) Mrs Val Maynes (Committee Member) Mr Derek Clark (Musical Director)
<b>Musical director</b>	Mr Derek J Clark
<b>Accompanist</b>	Mrs Val Maynes
<b>Independent examiner</b>	Iain McBride C.A. FourM Limited Chartered Accountants Stannergate House 41 Dundee Road West Broughty Ferry Dundee DD5 1NB
<b>Bankers</b>	Bank of Scotland Fairmuir Branch PO Box 1000 BX2 1LB

**DUNDEE CHORAL UNION**  
**TRUSTEES' ANNUAL REPORT**  
**YEAR ENDED 30 APRIL 2023**

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The Committee members, who are the Trustees of Dundee Choral Union (“the charity”) in terms of charity law, present their report and the unaudited accounts of the charity for the year ended 30 April 2023.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Reference and administrative details are shown in the schedule of charity information on page 1 of the Financial Statements.

**THE COMMITTEE**

The Committee members who served the charity during the year were as follows:

Mrs Pamela Nesbitt (President)  
Mr George Cowieson (Vice President and Concert Secretary)  
Mrs Christine Cairns (General Secretary)  
Dr Yolanda Watson (Hon. Treasurer)  
Mrs Margaret Wells (Publicity)  
Rev Elaine Garman (Committee Member)  
Ms Catriona Murray (Committee Member)  
Ms Chantelle Attrill (Committee member)  
Mr. Allan Mc Leod (Committee member)  
Dr Anne Watson (Committee Member)  
Mrs Val Maynes (Committee Member)  
Mr Derek Clark (Musical Director)

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Dundee Choral Union was founded under a Deed of Constitution and is a Scottish Charity (No. SC017048). Copies of the Constitution are available on request.

The charity is the responsibility of the Committee. The day-to-day management of the charity is the responsibility of the Committee.

**METHODS ADOPTED FOR RECRUITING AND APPOINTING NEW COMMITTEE MEMBERS**

Committee members are appointed according to the rules laid down in the Constitution. When positions on the Committee become vacant, nominations for these posts are sought from members at the time of the AGM. If necessary, a vote would be taken to decide who stands.

**OBJECTIVES AND ACTIVITIES**

The object of Dundee Choral Union is the practice and performance in public or private of music of a high standard.

The main activities carried on by Dundee Choral Union are the performance of at least two public performances in each financial year, as well as the running of a 100 Club.

**DUNDEE CHORAL UNION**  
**TRUSTEES' ANNUAL REPORT** *(continued)*  
**YEAR ENDED 30 APRIL 2023**

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**ACHIEVEMENTS AND PERFORMANCE**

The results of the year are set out in the Statement of Receipts and Payments.

Season 2022/23 was very much a case of getting back to normal after the COVID 19 pandemic. DCU performed two concerts of high calibre, both in the Caird Hall. In view of the drop in sponsorship the previous year, concerts were staged with small instrumental and organ accompaniments, the result of which was that we managed to keep within budget. In December 2022 we sang Britten's Ceremony of Carols along with other Christmas music, and in March 2023 we performed Chilcott's St John Passion. Both concerts were well received by our audiences which numbered around 300 at each performance.

We are very pleased to have twelve new members join us this season. With rising membership and sponsorship, we hope next season will be very successful.

**SPONSORSHIP AND DONATIONS**

We are most grateful to the following businesses, trusts, and individuals for their support in the year.

	£
Tay Charitable Trust	2,500
The Cookie Matheson Charitable Trust	1,500
C.J. Lang Foundation	1,000
St Katherine's Fund	1,800
The Leng Trust	500
William Thomson & Sons	5,000
Leisure and Culture Dundee	400
Dr and Mrs Horspool	400
R J Larg Trust	1,000
Other	210
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	14,310
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**DUNDEE CHORAL UNION**  
**TRUSTEES' ANNUAL REPORT** *(continued)*  
**YEAR ENDED 30 APRIL 2023**

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**FINANCIAL REVIEW**

Sponsorship this year has returned to its pre-pandemic levels and thanks are due to all sponsors for their generosity, and to our sponsorship secretary who has worked so hard to restore this.

We shall be applying to our regular sponsors again in 2023/24 and some new ones. Our target will be to raise £15,000. Adding to this our income from membership subscriptions and ticket sales, we can now afford the planned programme for 2023/24 season which will include performances of Rossini's La Petite Messe Solennelle in December 2023 and Handel's Messiah in Spring 2024. These are well known and popular works and will hopefully bring in a greater revenue from ticket sales.

**PLANS FOR FUTURE PERIODS**

Costs of hiring musicians, singers and venues continue to rise. Consideration needs to be given to the affordability of performing two concerts per season in the Caird Hall. The joy of singing in this venue and having the backing of Caird Hall publicity and ticket sales has to be balanced with the cost of about £2,000 per performance hire.

In the future, perhaps a major work performed in the Caird Hall and a small concert in a less expensive venue per season may be the way forward. The committee and members need to make a decision about this.

The 2024/25 season plans are well underway. Adverts on Facebook and flyers at Freshers Week are new ways of trying to attract new members. We have been encouraged by the number of new members in 2022/23.

**RESERVES POLICY**

The Committee has established a policy to maintain unrestricted funds, which are the free reserves of the charity, and which amount to £34,759, at a level to cover expected expenditure for a period of 18 months. The committee considers that reserves as reported are sufficient to comply with the policy.

**RISK MANAGEMENT**

The Committee has reviewed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and is satisfied that systems have been established to manage the charity's exposure to the major risks.

**DUNDEE CHORAL UNION**  
**TRUSTEES' ANNUAL REPORT** *(continued)*  
**YEAR ENDED 30 APRIL 2023**

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**INDEPENDENT EXAMINER**

Iain McBride C.A. has been re-appointed as independent examiner for the ensuing year.

5 Westpark Gardens  
Dundee  
DD2 1NY

31 August 2023

Signed on behalf of the Committee

Dr Yolanda Watson  
Hon Treasurer

**DUNDEE CHORAL UNION**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**DUNDEE CHORAL UNION**  
**YEAR ENDED 30 APRIL 2023**

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I report on the accounts of the charity for the year ended 30 April 2023 which are set out on pages 7 to 10.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the 2006 Accounts Regulations). The charity's Trustees consider that the audit requirements of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 Act and to state whether matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination is carried out in accordance with the Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

**INDEPENDENT EXAMINER'S STATEMENT**

During my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of regulation 9 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Iain McBride C.A.  
Independent examiner  
FourM Limited Chartered Accountants  
Stannergate House  
41 Dundee Road West  
Dundee  
DD5 1NB

31 August 2023

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**DUNDEE CHORAL UNION**  
**STATEMENT OF RECEIPTS AND PAYMENTS**  
**YEAR ENDED 30 APRIL 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>RECEIPTS</b>					
Donations and grants	4	21,371	-	21,371	12,510
Receipts from charitable activities	5	6,843	-	6,843	14,667
Investment income	6	2	-	2	46
Contribution to Cost of Concerts	7	-	-	-	11,309
<b>TOTAL RECEIPTS</b>		<u>28,216</u>	<u>-</u>	<u>28,216</u>	<u>38,532</u>
<b>PAYMENTS</b>					
Expenditure on raising funds:					
Costs of raising donations and grants	8	-	-	-	-
Costs of charitable activities	9	(24,011)	-	(24,011)	(49,804)
<b>TOTAL PAYMENTS</b>		<u>(24,011)</u>	<u>-</u>	<u>(24,011)</u>	<u>(49,804)</u>
<b>NET RECEIPTS/(PAYMENTS)</b>					
	10	<u>4,205</u>	<u>-</u>	<u>4,205</u>	<u>(11,272)</u>
<b>SURPLUS/(DEFICIT) FOR YEAR</b>		<u>4,205</u>	<u>-</u>	<u>4,205</u>	<u>(11,272)</u>

**DUNDEE CHORAL UNION**  
**STATEMENT OF BALANCES**  
**30 APRIL 2023**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
<b>FUNDS RECONCILIATION</b>				
Cash at bank and in hand – 30 April 2022	30,554	-	30,554	41,826
Surplus / (Deficit) for year	<u>4,205</u>	<u>-</u>	<u>4,205</u>	<u>(11,272)</u>
Cash at bank and in hand – 30 April 2023	<u>34,759</u>	<u>-</u>	<u>34,759</u>	<u>30,554</u>
<b>CASH AT BANK AND IN HAND</b>				
			<b>2023 £</b>	<b>2022 £</b>
Santander Friends account (closed in year)			-	7,059
Bank of Scotland, 100 Club			755	755
Bank of Scotland			33,918	22,654
Cash in hand			<u>86</u>	<u>86</u>
			<u>34,759</u>	<u>30,554</u>

The Notes on pages 9 to 10 form an integral part of these financial statement.

Approved by the Trustees on 31 August 2023 and signed on their behalf by:-

MRS PAMELA NESBITT  
President

DR YOLANDA WATSON  
Hon Treasurer

# DUNDEE CHORAL UNION

## NOTES TO THE ACCOUNTS

YEAR ENDED 30 APRIL 2023

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### 1. BASIS OF ACCOUNTING

These accounts have been prepared on the Receipts and Payments basis in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations").

### 2. NATURE AND PURPOSE OF FUNDS

Funds are classified as either restricted or unrestricted funds, defined as follows:

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund together with a fair allocation of management and support costs.

### 3. TRUSTEES' REMUNERATION

Remuneration was paid to Trustees for services as a Trustee during the year amounted to £nil (2022 - £nil). As a matter of course, the charity refunds to Trustees any costs paid by them personally in relation to the normal operation of the charity and pays fees to the Musical director and the Accompanist, who are both Trustees (see note 9).

### 4. DONATIONS AND GRANTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Subscriptions and gift aid	7,061	-	7,061	6,065
Donations	14,310	-	14,310	6,405
	<u>21,371</u>	<u>-</u>	<u>21,371</u>	<u>12,470</u>

### 5. RECEIPTS FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Ticket sales	5,455	5,455	14,276	14,276
Music sales	1,388	1,388	391	391
	<u>6,843</u>	<u>6,843</u>	<u>14,667</u>	<u>14,667</u>

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**DUNDEE CHORAL UNION**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 30 APRIL 2023**

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**6. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Total Funds 2023</b>	<b>Unrestricted Funds</b>	<b>Total Funds 2022</b>
	£	£	£	£
Bank interest	<u>2</u>	<u>2</u>	<u>46</u>	<u>46</u>

**7. CONTRIBUTION TO COST OF CONCERTS**

	<b>Unrestricted Funds</b>	<b>Total Funds 2023</b>	<b>Unrestricted Funds</b>	<b>Total Funds 2022</b>
	£	£	£	£
Contribution to cost of concerts	<u>-</u>	<u>-</u>	<u>11,309</u>	<u>11,309</u>

During the year to 30 April 2022, 2 concerts were hosted jointly with St Andrews Voices. The full amounts of income received and costs paid by the co-hosts in relation to both concerts are reflected in these accounts, and the amount of £11,309 represents St Andrews Voices share of the net costs of the concerts.

**8. COSTS OF RAISING DONATIONS AND GRANTS**

	<b>Unrestricted Funds</b>	<b>Total Funds 2023</b>	<b>Unrestricted Funds</b>	<b>Total Funds 2022</b>
	£	£	£	£
Prize money (100 Club)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**9. COSTS OF CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Total Funds 2023</b>	<b>Unrestricted Funds</b>	<b>Total Funds 2022</b>
	£	£	£	£
Cost of concerts	16,100	16,100	40,693	40,693
Rent of rehearsal accommodation	1,050	1,050	1,250	1,250
Musical director	3,240	3,240	3,760	3,760
Accompanist	1,500	1,500	2,025	2,025
Subscription to Making Music	144	144	144	144
Miscellaneous	-	-	466	466
Insurance	523	523	344	344
Webpage costs	374	374	402	402
Independent examiner's fee	1,080	1,080	720	720
	<u>24,011</u>	<u>24,011</u>	<u>49,804</u>	<u>49,804</u>