

DUNDEE CHORAL UNION

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2024

CHARITY NUMBER: SC017048

Henderson Black & Co

CHARTERED ACCOUNTANTS, ST ANDREWS

DUNDEE CHORAL UNION

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For the Year Ended 30 April 2024

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Dundee Choral Union

Trustees' Report

For the Year Ended 30 April 2024

The trustees have pleasure in presenting their report together with the financial statements for the year ended 30 April 2024.

Reference and Administrative Information

Scottish Charity number	SC017048
Contact Address	94 Hepburn Gardens, St Andrews, Fife, KY16 9LN
Bankers	Bank of Scotland
Independent Examiner	Joanne Paul CA, Henderson Black & Co, Chestney House, 149 Market Street, St Andrews, Fife, KY16 9PF
Musical Director	Mr Derek Clark
Accompanist	Mrs Val Maynes

Trustees

The charity is administered by the trustees. The following persons have served during the year and since the year end:

Mrs Pamela Nesbit	(President)
Mr George Cowieson	(Vice President and Concert Secretary)
Mrs Christine Cairns	(General Secretary) (Resigned 4 September 2023)
Rev Canon Elaine Garman	(General Secretary) (Appointed 4 September 2023)
Dr Yolanda Watson	(Hon Treasurer) (Resigned 4 September 2023)
Mrs Rachel Shearer	(Hon Treasurer) (Appointed 4 September 2023)
Mrs Margaret Wells	(Publicity Convenor)
Ms Catriona Murray	(Sponsorship Convenor)
Mrs Chantelle Attrill	(Steward of Chorus)
Mr Allan McLeod	(Committee Member) (Appointed 4 September 2023)
Dr Anne Watson	(Committee Member) (Appointed 4 September 2023)
Mrs Val Maynes	(Accompanist)
Mr Derek Clark	(Musical Director)

Current Co-optee

Mr Stuart Pearce	(Shadow Sponsorship Convenor) (Co-opted 12 March 2024)
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Charitable purposes

The object of Dundee Choral Union is the practice and performance in public or in private of choral and orchestral music of an accepted high standard.

The main activities carried out by Dundee Choral Union are the performance of at least two public performances in each financial year.

Structure, Governance and Management

Dundee Choral Union was founded under a Deed of Constitution dated 6 September 1965.

The charity is managed by its committee, which meets on a regular basis to discuss strategic direction, governance and the day to day running of the charity.

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 and, if necessary, a vote would be taken to decide who stands.

Dundee Choral Union

Trustees' Report

For the Year Ended 30 April 2024

Review of achievements and performance

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

The 2023/24 season saw two excellent concerts performed in the Caird Hall. In December 2023 we sang Rossini's La Petite Messe Solenne, conducted from the piano by Musical Director, Derek Clark, and at the Spring 2024 concert we performed Handel's Messiah with orchestra members from Scottish Opera. Ticket sales for the Christmas concert numbered 280 whilst the ever popular 'Messiah' attracted an audience of around 400. Both concerts drew very positive acclaim.

We are very pleased to have fifteen new members join us this season. We reinvigorated our 'Friends of Dundee Choral Union', seeing some of our faithful followers for the first time since Covid lockdown. We saw them and some new 'Friends' at a 'behind the scenes' evening at one of the final rehearsals prior to both performances. This allowed for some social time with them and indeed for choristers to mingle with each other. This, and a quiz night held at the end of April 2024, provided the opportunity to increase the positive and friendly dynamic of the 'Choral' (to which DCU is often referred) all adding to sustaining and increasing membership. As well as raising money at the quiz night we have also had a very successful year raising sponsorship. We set a target of raising £15,000 and exceeded this by almost £5,000.

We launched a new website designed for use on mobile devices as well as desk top computers. The enhanced website aims to provide greater ease of access to information which also helps with engaging future audiences and members.

Plans for the future

We shall be applying to our regular sponsors again in 2024/25 and some new ones with the aim of continuing to increase funds raised. Such monies along with ticket sales and membership subscriptions all help to provide high quality performances in the excellent venue of the Caird Hall. We maintain careful management of our budget with a pattern of one concert with a small number of accompanying musicians and the other with a larger orchestra.

Work on potential collaborations and the provision of scholarships is being progressed for future years with the aim of keeping DCU concerts fresh and exciting for performers and audiences alike. The 2024/25 season plans are well underway. Our December concert will feature Haydn's Nelson Mass, Mozart's Solemn Vespers, Ave Verum Corpus, God is our refuge and Sancta Maria mater Dei. The March 2025 programme may be Brahms' Requiem, but this has still to be finally decided.

Financial review

At 30 April 2024 the charity had unrestricted cash funds of £41,068 (2023 - £34,759). The main source of funding for the charity is from donation and during the year donations of £22,883 (2023 - £14,310) were received. Payments for the year were £35,162 (2023 - £24,011) with concert costs of £22,587 (2023 - £16,100) being the main expenditure.

Reserves policy

The trustees' policy is to hold reserves to meet normal running costs for eighteen months and are satisfied that the level currently held is sufficient to comply with this.

Risk assessment

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate the charity's exposure to the major risks.

Dundee Choral Union

Trustees' Report

For the Year Ended 30 April 2024

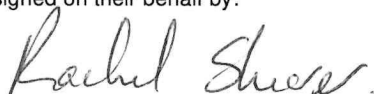
Statement of Trustees' Responsibilities

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements, which they are responsible for preparing, comply with the Charities Accounts (Scotland) Regulations 2006 (as amended) and the terms of the charity's Constitution. The applicable law also sets out the responsibilities of the trustees for the preparation and content of the Annual Report.

Approved by the trustees on 21 August 2024 and signed on their behalf by:



Mrs Pamela Nesbitt
(President)



Mrs Rachel Shearer
(Hon Treasurer)

Dundee Choral Union**Independent Examiner's Report to the Trustees of Dundee Choral Union**

I report on the accounts of the charity for the year ended 30 April 2024 which are set out on pages 5 to 8.

Respective Responsibilities of the 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 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Regulations does not apply. It is my responsibility to examine and report on the accounts under section 44(1) (c) of the 2005 Act and to state whether particular matters have come to my attention.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees for my work or for this report.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 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

In the course of 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Joanne Paul CA
Partner
Henderson Black & Co
Chartered Accountants

Chestney House
149 Market Street
St Andrews
Fife, KY16 9PF

21 August 2024

Dundee Choral Union**Statement of Receipts and Payments
for the year ended 30 April 2024**

		Total Funds 2024	Total Funds 2023
	Note	£	£
Receipts			
Donations and grants		22,883	14,310
Fund raising		110	-
Charitable activities	5	18,558	13,904
Bank interest		-	2
Total receipts		<u>41,551</u>	<u>28,216</u>
Payments			
Cost of fund-raising activities		80	-
Cost of charitable activities	6	34,028	22,931
Governance costs		1,134	1,080
Total payments		<u>35,242</u>	<u>24,011</u>
Surplus for the year		<u>6,309</u>	<u>4,205</u>

The notes on page 7 and 8 form an integral part of these accounts.

Dundee Choral Union**Statement of Balances
as at 30 April 2024**

	Total 2024	Total 2023
	£	£
Opening cash at bank and in hand	34,759	30,554
Surplus for the year	6,309	4,205
Closing cash at bank and in hand	<u>41,068</u>	<u>34,759</u>
Bank and Cash Balances		
Bank of Scotland current account	39,515	33,918
Bank of Scotland 100 club	755	755
Cash	798	86
	<u>41,068</u>	<u>34,759</u>
Assets		
Gift aid to be reclaimed	<u>1,432</u>	<u>-</u>
Liabilities		
Independent examiner's fee	600	-
Hire of rehearsal room	650	-
	<u>1,250</u>	<u>-</u>

The notes on page 7 and 8 form an integral part of these accounts.

Approved by the trustees and authorised for issue on 21 August 2024.



Mrs Pamela Nesbitt
President



Mrs Rachel Shearer
Hon Treasurer

Dundee Choral Union

Notes to the Accounts for the year ended 30 April 2024

1 Principal Accounting Policies

1.1 Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The financial statements are prepared in sterling, which is the functional currency of the charity.

1.2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain an unrestricted general fund for the day-to-day running of the charity. There are no restricted funds.

2 Related party transactions and trustees' remuneration

Fees totalling £4,370 (2023 - £4,740) were paid to the Musical Director and the Accompanist who are both trustees. No other remuneration was paid in the year (2023 -

3 Control

Control of the charity lies in the hands of the trustees.

4 Donated services and facilities

The value of work done by trustees in giving of their time for meetings and other matters on behalf of the charity is not reflected in the accounts as it cannot be quantified.

5 Charitable activities

	Total 2024	Total 2023
Membership subscriptions	7,955	7,061
Concert ticket sales	9,290	5,455
Music sales	565	1,388
Concert programme sales	748	
	<u>18,558</u>	<u>13,904</u>

Dundee Choral Union**Notes to the Accounts
for the year ended 30 April 2024**

6	Cost of charitable activities	Total	Total
		2024	2023
	Concert costs	22,587	16,100
	Hire of rehearsal room	350	1,050
	Music	1,376	-
	Musical director	2,620	3,240
	Accompanist	1,750	1,500
	Website and internet	2,606	374
	Subscriptions	298	144
	Insurance	79	523
	Printing	1,334	-
	Advertising	846	-
	Bank charges	122	-
	Postage	60	-
		<u>34,028</u>	<u>22,931</u>