

KALEIDOSCOPE COMMUNITY MUSIC LTD

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

FOR

31 March 2024

Company Registration Number 7824498
Charity Number 1147419

**KALEIDOSCOPE COMMUNITY MUSIC LTD
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

YEAR ENDED 31 March 2024

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**KALEIDOSCOPE COMMUNITY MUSIC LTD
COMPANY LIMITED BY GUARANTEE**

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

The board of trustees

Janet Ireland
Martin Rogerson
Judith Ainsley (Resigned 18th March 2024)
Heather Turley (Appointed 18th March 2024)
Norman Smith (Appointed 18th March 2024)

The board of directors

Janet Ireland
Norman Smith
Martin Rogerson (Appointed 19th March 2024)
Heather Turley (Appointed 18th March 2024)

Company Secretary

Janet Gray (Resigned 10th October 2023)
Heather Turley (Appointed 10th October 2023)

Registered office

Derby Community Accountancy Service
128 Green Lane
Derby
DE1 1RY

Independent Examiner

Derby Community Accountancy Service
Babington Lodge
128 Green Lane
Derby
DE1 1RY

KALEIDOSCOPE COMMUNITY MUSIC LTD COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 March 2024

The trustees, who are also Directors for the purposes of the Companies Act, have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

OBJECTIVES AND ACTIVITIES

To enable more people in Derby to participate in music. To broaden the range of music opportunities available to people in Derby/Derbyshire.

SUMMARY OF THE MAIN ACTIVITIES UNDERTAKEN FOR THE PUBLIC BENEFIT IN RELATION TO THESE OBJECTS

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustees meetings.

ACHIEVEMENTS AND PERFORMANCE

Kaleidoscope Community Choir

Choir Fees are £7 per week. The sessions ran from 7.45pm – 9.30pm.

The average attendance for Spring Term (April – July 2023) 14 weeks was 23. Autumn Term (Sept -Dec 2023) 13 weeks was 21; Winter Term (Jan-Apr 2024, 11 weeks) was 21.

Room Hire £50 per session.

Kaleidoscope Community Choir Annual Report 2023-24

Throughout 2023-24 our songs have, as usual, originated from varied cultures and languages including Shape Note, English, Yoruba, Swedish, Macedonian, Zulu, and Bahasa. A song list is overleaf.

Numbers continue to fluctuate, and there have been a regular core of people who have been singing consistently most weeks. The numbers aren't quite secure enough to guarantee a confident singer/key part holder in each part each week which does require me to have to go back over material again and can sometimes slow down the learning. But then we know the material even better!

Composers supported by the song choices have included Karine Polwart, Ali Burns, Anna Tabbush, Peter Amidon and Sophie Steryx. Other composers and sources have been referenced on the lyric sheets for each song. The forms of songs that we have sung have included rounds, anthems, short part songs and longer part songs.

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At Christmas KCC was invited to join with Rough Tuffles for a Christmas/Winter performance with The Dalesmen at St Peter's Church in Belper. It was a tremendous experience and the massed choir sounded fantastic. Feedback from choir members was positive.

Some members of KCC will be joining with Rough Truffles again at the Belper Goes Green event on 9 June 2024 for a half-hour outdoor set with songs loosely themed around the environment etc.

Health and Safety

Our experience last year has informed our practice this year and the doors and windows are still left open a little to allow an airflow throughout the rehearsal. I do believe this is reducing the risk of airborne viruses, like Covid-19 and its variations, to be passed around. Members are good at bringing extra clothes and padded coats.

Thanks

Huge thanks to Deb Allitt for stepping in and deputising for half the sessions between Feb and May due to my final placement at university.

Without the dedication and consistency of the committee the choir couldn't exist – so a huge thank you to them.

Kaleidoscope Songs 2023-24. (not comprehensive - but a lot of them!)

- Cowper
- Door of my heart
- Feed on the ground
- Friends only love
- Golden light
- I sing to the winter
- In dangerous times
- Ise Oluwa
- Lil Mats
- Make the world anew
- Makedonsko Devojce
- May there be peace
- Ntombazana
- Oh let the motion of the ocean
- Oh, had I a golden thread
- Song of peace (Finlandia)
- Song of the Curlew
- Soualle
- Sow seeds of hope
- Stand by the shore
- The stars are ours

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YEAR ENDED 31 March 2024

- Thula, thula
- Tree of liberty
- Tuwe Tuwe
- Christmas
 - Rolling downwards
 - Miri it is
 - When the Snows of Winter Fall
 - Sweet Chiming Bells
 - Rudolph (to shapenote)
 - Diadem
 - Bells of Norwich
 - Solstice Song
 - Curly Hark
 - Hail Smiling Morn

Frances Watt
23 May 2024

Calidoscopio

Drumming Fees first hour £6 or £5 concession. Full session (3 hours) £15 or £12 concession

Room Hire at Lonny Wilsoncroft Community Centre is £15 per hour and £5 per week storage.

Calidoscopio drummers – Annual report April 2024.

Number of group members:

Attendance over the last year has fluctuated a little. We certainly had a bit of a winter dip in numbers of people in each practice. This is too be expected when the weather is bad, but it's not really fully picked up again as the Spring term has come about.

We're getting roughly 12 to 15 at each rehearsal, which is not too bad, but not ideally where I'd like to be. If we can get up to a number more like 20+ at each practice I'll be much happier. The extra flyers that have been printed will help with this, and all the players in the band have some to distribute.

I'll have another online recruitment drive and chase up former members who haven't been along for a while. I've been in touch with several of them already, and several are expressing keenly that they'd like to return, but that circumstances have recently prevented them from doing so.

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YEAR ENDED 31 March 2024

Music:

Our music continues to develop well. With our repertoire growing steadily, and the quality of the playing increasing all the while. I have a huge amount of new music to teach the group, once they're completely confident with all the pieces we're currently working on.

Performance/Workshop opportunities:

The group has enjoyed a return to public performance over the last year, and our diary is slightly fuller this year. We had a good gig (despite the thunderstorm!) at Wirksworth Carnival last weekend. And we're looking forward to the Furthest from the Sea Festival, which is a good yearly Derby City centre event to be involved in, as well as a couple of other Derbyshire based gigs through the rest of the Summer.

Furthest from the Sea have also asked me to facilitate a workshop for the public at their event, which is the first I'll have delivered for Calidoscopio.

Overview:

Apart from the slight dip in numbers at practice, I'm very happy with the way the group has gone over the last year. We have several new members who've recently joined, and played at their first public performance with the group last weekend.

Our music is improving all the while and, I'm looking forward to a good Summer of rehearsal and performance with the group.

Ceri Howells
30/5/24

Management of the Company.

KCM is a Company Limited by Guarantee number 7824498 and a Registered Charity 1147419.

Members of the KCM Committee are Norman Smith (Chair), Heather Turley (Secretary appointed 10th October), Janet Ireland (Treasurer) and Joan Rogerson.

FINANCIAL REVIEW

Reserves Policy

The charity has introduced a reserves policy and are aiming to hold three months running costs in reserve. At 31 March 2024 the charity had unrestricted reserves of £2,824.

**KALEIDOSCOPE COMMUNITY MUSIC LTD
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TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 March 2024

STRUCTURE , GOVERNANCE AND MANAGEMENT

Governing document

The Kaleidoscope Community Music Ltd has as its registered office is and its principal address, Derby Community Accountancy Service, Babington Lodge, 128 Green Lane, Derby.
Kaleidoscope Community Music Ltd is a company limited by guarantee and not having a share capital (company registration No. 07824498) and Registered Charity (No. 1147419). This is in accordance with the charity's governing document, the Memorandum and Articles of Association, incorporated on 26 October 2011, as amended by special resolution dated 18 April 2012.

Trustee selection methods

A skills audit has been undertaken to discover those skills which are required by the trustee body. Efforts are made to recruit trustees who meet the skill requirement.

Risk management policy

The trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan. The charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the charity in the future.

Independent Examiner

Derby CAS was appointed independent examiner in the year. Derby CAS will be happy to continue in office as independent examiner for the ensuing year.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under section 477 of the Companies Act 2006.

Registered office:
128 Green Lane
Derby
DE1 1RY

Signed on behalf of the trustees



J. Ireland
Director

Approved by the trustees on *July 9th 2024*

**KALEIDOSCOPE COMMUNITY MUSIC LTD
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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
KALEIDOSCOPE COMMUNITY MUSIC LTD
YEAR ENDED 31 MARCH 2024**

I report on the accounts of the company for the year ended 31 March 2024 which are set out on pages 8 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.

M Newey

31/6/2024

Mark Newey ACMA
Derby Community Accountancy Service
Babington Lodge
128 Green
Derby
DE1 1RY

**KALEIDOSCOPE COMMUNITY MUSIC LTD
COMPANY LIMITED BY GUARANTEE**

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds Year to 31 Mar 2024 £	Total Funds Year to 31 Mar 2023 £
Income from:					
Donations	3	-	-	-	200
Charitable activities	4	8,211	-	8,211	6,738
Other income	5	23	-	23	117
Investment income	6	-	-	-	-
Total incoming resources		8,234	-	8,234	7,055
<u>Expenditure on:</u>					
Raising funds		-	-	-	-
Charitable activities		7,986	-	7,986	7,769
Total expenditure	7	7,986	-	7,986	7,769
Net (expenditure) income		248	-	248	(714)
Transfer between funds		-	-	-	-
Net movement in funds		248	-	248	(714)
Fund balances at 1 Apr 2023		2,576	-	2,576	3,290
Fund balances at 31 March 2024		2,824	-	2,824	2,576

The company had no new or discontinued activities during the year.

The notes on pages 10 to 16 form part of these financial statements.

**KALEIDOSCOPE COMMUNITY MUSIC LTD
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**BALANCE SHEET
YEAR ENDED 31 MARCH 2024**

		2024	2023
	Note	£	£
Fixed assets			
Tangible assets		-	-
Current assets			
Debtors	11	-	-
Cash at bank and in hand		2,824	2,576
		<u>2,824</u>	<u>2,576</u>
Creditors: amounts falling due within one year	12	-	-
Net current assets		<u>2,824</u>	<u>2,576</u>
Total assets less current liabilities		<u>2,824</u>	<u>2,576</u>
Net assets		<u>2,824</u>	<u>2,576</u>
The funds of the charity:			
Restricted	13	-	-
Unrestricted – general reserves	13	2,824	2,576
TOTAL CHARITY FUNDS	14	<u>2,824</u>	<u>2,576</u>

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:-

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the directors and authorised for issue on _____ and are signed on their behalf by:



J. Ireland
Director

Company Registration Number: 7824498

The notes on pages 10 to 16 form part of these financial statements.

KALEIDOSCOPE COMMUNITY MUSIC LTD

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Company information

The Kaleidoscope Community Music Ltd is a company limited by guarantee not having a share capital. The company's registered office is Derby Community Accountancy Service, 128 Green Lane, Derby, Derbyshire. At the end of the year there were 4 Directors, each of whom, under the terms of the Memorandum and Articles of Association, had undertaken to contribute the sum not exceeding £1 in the event of a winding up of the company.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102, "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in Sterling which is the functional currency of the company. Monetary amounts in these financial statements are to the nearest £.

The accounts have been prepared on historical cost convention apart from freehold property that is carried at market value. The principal accounting policies adopted are set out below.

These are accounts for the year ended 31 March 2024 prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 April 2015.

1.2 Going concern

At the time of approving the accounts, the directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.4 Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the

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YEAR ENDED 31 MARCH 2024

income and the amount can be quantified with reasonable accuracy. Gifts in kind have been included at market value of gifts received and in assets acquired. No amounts are included in the financial statements for services donated by volunteers.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in the support of the charitable activities.

1.6 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.9 Financial instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Taxation

The charity is exempt from tax on income and gains falling with section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

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YEAR ENDED 31 MARCH 2024

1.12 Depreciation

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:-

Asset category	Annual rate
Equipment	25%

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimated and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

3. Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds Year to 31 Mar 2024 £	Total Funds Year to 31 Mar 2023 £
Donations and fundraising	-	-	-	200
	<u>-</u>	<u>-</u>	<u>-</u>	<u>200</u>

4. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds Year to 31 Mar 2024 £	Total Funds Year to 31 Mar 2023 £
Grants	-	-	-	-
Activity income				
Calidoscopio Fees	1,411	-	1,411	1,969
Kaleidoscope	6,200	-	6,200	4,769
Ticket Sales and events	-	-	-	-
Performances	600	-	600	-
	<u>8,211</u>	<u>-</u>	<u>8,211</u>	<u>6,738</u>

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YEAR ENDED 31 MARCH 2024

5. Other income

	Total Funds Year to 31 Mar 2024 £	Total Funds Year to 31 Mar 2023 £
Equipment, Uniform and other sales	23	117
Hospitality income	-	-
	<u>23</u>	<u>117</u>

6. Investment income

	Total Funds Year to 31 Mar 2024 £	Total Funds Year to 31 Mar 2023 £
Bank interest receivable (unrestricted)	-	-
	<u>-</u>	<u>-</u>

7. Analysis of expenditure (unrestricted)

	Total Funds Year to 31 Mar 2024 £	Total Funds Year to 31 Mar 2023 £
Freelance Costs	4,772	4,537
Venue hire	2,654	2,565
Equipment, Stationery, Post	-	55
Administration	546	578
Travel, hospitality and events	14	34
	<u>7,986</u>	<u>7,769</u>

Expenditure on charitable activities was £7,986 (2023: £7,769) of which £0 was restricted (2023 £0)

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8. Net (expenditure)/income

Net (expenditure)/income for the year is stated after charging/(crediting):

	2024	2023
	£	£
Independent Examiner's Fees	280	320

9. Directors and key management personnel

During the year trustees did not receive remuneration

The key management personnel of the charity are the trustees.

10. Employees

The average monthly number of persons employed during the year was

	Year to 31 Mar 2024 No	Year to 31 Mar 2023 No
Charitable activities	-	-

Employment costs

	Year to 31 Mar 2024 £	Year to 31 Mar 2023 £
Wages and salaries	-	-

No employee earned more than £60,000 per annum.

11. Debtors

	2024 £	2023 £
Trade debtors	-	-

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YEAR ENDED 31 MARCH 2024

12. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

13. Analysis of charitable funds

Analysis of movements in unrestricted funds

	At 1 Apr 2023 £	Incoming £	Outgoing £	Transfers £	At 31Mar 2024 £
General reserve	2,576	8,234	(7,986)	-	2,824
Designated reserve	-	-	-	-	-
Total unrestricted funds	<u>2,576</u>	<u>8,234</u>	<u>(7,986)</u>	<u>-</u>	<u>2,824</u>
Total restricted funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds	<u>2,576</u>	<u>8,234</u>	<u>(7,986)</u>	<u>-</u>	<u>2,824</u>

General reserve

General reserves are the free reserves after allowing for all designated funds.

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14. Analysis of net assets between funds

	Tangible fixed assets	Other net assets	Total
	£	£	£
Unrestricted funds			
Unrestricted Funds	-	2,824	2,824
Designated Funds	-	-	-
Restricted Funds	-	-	-
Total funds	<u>-</u>	<u>2,824</u>	<u>2,824</u>

15. Related party transactions

The charity had no related party transactions that required disclosure.