Lochs Gaelic Choir

Scotland · Charity number SC030323

Details

Status	Active
Legal form	Unincorporated association
Registered	2000-07-10
Register	View on the OSCR register

Contact

Address	5 New Park Callanish Isle of Lewis HS2 9DZ

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of citizenship or community development','the advancement of the arts, heritage, culture or science'

What the charity does: We are an inclusive Gaelic choir, ranging in age from 16 to 65+. A mix of Gaelic speakers and learners we come together to entertain and educate people locally, nationally and internationally with our choral music. We are embedded in our local community and are often asked to sing at events.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The object of the organisation shall be to advance the education of the public in the art of choral music and the Gaelic language

Geography

- **Main operating location:** Western Isles
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£40,032	£35,513	-	0
2023-10-31	£23,873	£23,643	-	0
2022-10-31	£21,997	£10,935	-	0
2021-10-31	£7,941	£9,161	-	0
2020-10-31	£2,037	£2,893	-	0

Accounts

Lochs Gaelic Choir
Report and Financial Statements
Year Ended 31 October 2024

Lochs Gaelic Choir

A registered Scottish Charity OSCR number SC030323

Contents

Legal and Administrative Details

OSCR Number SC030323
IR Scottish Charity Number CR 49816

[redacted]

Office Bearers 2023-24

[redacted]

Bankers
Bank of Scotland
47 Cromwell Street
Stornoway
Isle of Lewis

[redacted]

Lochs Gaelic Choir

Report of the Committee for the year ended 31 October 2024

Constitution

The choir is a recognised Scottish charity operating under the terms of the constitution updated and agreed on 28th March 2022. The trustees of the charity are the office bearers and committee members elected at the Annual General Meeting, who are responsible for the management of the choir. The choir registered with the Office of the Scottish Charity Regulator in June 2005.

The principal object of the choir is to "advance the education of the public in the art of choral music and the Gaelic language. In furtherance thereof, the organisation may give public performances and enter competitions at a local or national level."

During the year the choir:

In April the choir travelled to Ireland to represent Scotland in the rural choral competition at the Pan Celtic Festival in Carlow. Choir members also joined with other Scottish choristers to sing in the main and mens choral competitions. Whilst not winning the competitions the choir enjoyed meeting and performing alongside representatives of Ireland, Wales, Breton and Cornwall.

Once again, the Lochs Show in July allowed the choir to do some fundraising by running the Tea Shed whilst also raising the profile of the choir in the local community.

Choir membership increased a little and it was very encouraging to see younger people coming along to sing with us on a Monday evening.

Throughout the year there were a few weekend workshops which allowed choristers from the mainland to attend in person and these were especially helpful in the run up to the Royal National Mòd in October.

The choir enjoyed another successful Royal National Mòd, this year held in Oban. The choir won the Puirt a Beul and Ladies competitions and placed second in the Lorn Shield.

Investment Policy and Performance

In accordance with the constitution, the conductor, treasurer and secretary have the power to invest in heritable property and investments recognised according to the Law of Scotland as trust investments. The choir's reserves are held in bank accounts in order to meet normal operational requirements. Over a period of around 6 years the Mod circulates around Scotland and some venues are more expensive than others to attend. On this basis the choir aims to retain sufficient funds to smooth the amount needed from fundraising and subscriptions year on year.

Risk Management

The choir does not borrow funds. The choir kilts, skirts, fleeces, song folders and equipment are stored in the homes of individual choir members and covered by their household insurance. Purchases are not agreed without the necessary funding being in place. The committee are satisfied that these measures mitigate any expose to risk.

Committee Members' Responsibilities

As well as being Trustees for the charity the committee (including the office bearers) of the choir is responsible for organising activities and for the compliance of the choir and its activities with all the appropriate legislation, including the Law Reform (Miscellaneous Provision)(Scotland) Act 1990 and supporting regulations.

Funds Policy

The general fund represents the accumulated unrestricted funds from past years. The restricted fund Travel Savings represents savings put aside by individual choir members for future travel. The Travel Fund consists of historic sponsorship and travel specific monies put aside by the choir as a whole for future travel. The choir also operates a 100 club for the purposes of fund raising; the balance of which is available to support the work of the choir as part of the general fund.

Approved by the committee and signed on their behalf by

[redacted]

Date 2.6.25

Independent Examiner's Report to the Trustees of Lochs Gaelic Choir

I report on the accounts of the charity for the year ended 31 October 2024 which are appended.

Respective responsibilities of trustees and examiner

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

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the choir 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 of 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

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 Regulation 8 of the 2006 Accounts Regulations

have not been met, or

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

Sign[redacted]

Date: 15/05/2025

Statement of Financial Activities Lochs Gaelic Choir 1 November 2023 to 31 October 2024

Previous Year		Unrestricted Funds	Restricted Funds Travel Fund	Restricted Funds Travel Savings	Total
£		£	£	£	£
	Incoming Resources				
	Incoming Resources from generated funds				
	Voluntary income				
7,125.00	Member subscriptions	10,995.00			10,995.00
1,781.25	Gift aid *note 1*	2,873.75			2,873.75
850.00	Donations	4,661.68			4,661.68
9,756.25		18,530.43			18,530.43
	Activities for generating funds				
6,983.51	Fund raising	3,082.87			3,082.87
818.00	100 club	886.00			886.00
7,801.51		3,968.87			3,968.87
	Investment income				
0.00	Bank interest	48.66			48.66
0.00		48.66			48.66
	Incoming Resources from Charitable Activities				
	Grants				
350.00	Prizes	325.00			325.00
4,419.81	Contributions	12,638.91			12,638.91
4,769.81		12,963.91			12,963.91
	Other Incoming Resources				
1,545.00	Member contributions to travel savings *note 2*			4,520.00	4,520.00
23,872.57	**TOTAL INCOMING RESOURCES**	35,511.87		4,520.00	40,031.87
	Resources Expended				
	Cost of generating funds				
409.00	100 Club prizes	443.00			443.00
5,945.74	Fund raising costs	1,651.61			1,651.61
6,354.74		2,094.61			2,094.61
	Charitable Activities				
11,948.43	Mod costs	25,668.75			25,668.75
445.00	Practice hall rent	500.00			500.00
775.00	Gifts, flowers, etc	145.44			145.44
2,041.28	Miscellaneous *note 3*	865.80			865.80
15,209.71		27,179.99			27,179.99
	Governance Costs				
	Other Resources Expended				
2,078.43	Member contributions repaid		5,786.40	452.00	6,238.40
23,642.88	**TOTAL RESOURCES EXPENDED**	29,274.60	5,786.40	452.00	35,513.00
229.69	**NET MOVEMENT IN FUNDS**	6,237.27	-5,786.40	4,068.00	4,518.87
32,920.21	FUNDS BROUGHT FORWARD	24,648.15	6,047.75	2,454.00	33,149.90
33,149.90	FUNDS CARRIED FORWARD	30,885.42	261.35	6,522.00	37,668.77

Balance Sheet for Lochs Gaelic Choir at 31 October 2024

31.10.2023				
£			£	£
	Current Assets			
4,382.50		Debtors *note 4*	3,073.75	
0.00		Prepaid *note 5*	22,079.52	
29,873.40		Cash at Bank and in hand	12,785.50	
34,255.90				37,938.77
	Current Liabilities			
1,106.00		Creditors falling due in less than 1 year *note 6*		270.00
33,149.90	**Net Assets**			**37,668.77**
	Restricted Funds *note 7*			
6,047.75		Travel fund		6,522.00
2,454.00		Travel savings		261.35
8,501.75				6,783.35
24,648.15	**Unrestricted Funds**			30,885.42
33,149.90	**Total Funds**			**37,668.77**

[redacted]

Approved by the Trustees, signed on their behalf by [redacted]

Date 2.6.25

Lochs Gaelic Choir

Notes forming part of the Financial Statements
Year ended 31 October 2024

General Accounting Policies

Basis of Accounting: The accounts have been prepared under the historical cost convention.
Grants Received: Grants are credited as income in the year in which they are received as until that point they are not certain. However, grants paid before the activity for which they are made are recorded as unearned income.
Other Income and Expenditure: As far as is practicable all other income and all expenditure is accounted for on an accruals basis. The choir is not registered for VAT and therefore where VAT has been charged expenditure figures are shown gross.
Assets other than cash: The choir members have the use of choir skirts and kilts, which are returned to the choir when not required for the use of other members. The low residual value of second-hand clothing means that there is no significant financial value in these assets.

Note 1 Gift Aid

As a charity the choir can benefit from the gift aid regulations that allow charities to reclaim basic rate tax on donations made by tax paying individuals. The intention is that all donors and contributors are asked if they will complete a Gift Aid Declaration to enable these claims to be made.

Note 2 Members Contributions

These are savings contributions from members specifically for future overseas travel.

Note 3 Miscellaneous

	£
Membership of Association of Gaelic Choirs	25.00
Mòd entry fees, Sibelius, music costs	646.80
Engraving, postage etc	194.00
	865.80

Note 4 Debtors

	£
Subs outstanding 23-24	200.00
Gift Aid to be claimed	2,873.75
	3,073.75

Note 5 Prepaid

	£
Hotel accommodation for NYC Tartan Week April '25	3,893.16
Flights for NYC Tartan Week '25	18,186.36
	22,079.52

Note 6 Creditors

	£
Subscriptions paid in advance	270.00
	270.00

Note 7 Funds

The choir operates a 100 club. The income from this is available for the general purposes of the choir and therefore although it operates through a separate bank account for convenience it does not constitute a restricted fund.

The choir has also chosen for administrative purposes to keep a separate bank account for income raised for trips away from the island, other than to the Royal National Mod. These monies are treated as two separate funds – the Travel Fund and Travel Savings. There is an operating principle of retaining our sponsorship funds, donations, contributions and any interest earned from the travel account balances within the travel fund. The Travel Savings belong to the individual choir members who have paid them into the Travel Account, where any interest they earn accrues to the Travel Fund.

The balance on the general account, and the balance on the 100 Club account form the unrestricted funds of the choir.