

DUBLIN CITY CHORAL UNION LIMITED BY GUARANTEE
UNAUDITED ABRIDGED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

DUBLIN CITY CHORAL UNION LIMITED BY GUARANTEE

CONTENTS **YEAR ENDED 31 DECEMBER 2024**

DIRECTORS AND OTHER INFORMATION	2
DIRECTORS' RESPONSIBILITIES STATEMENT	3
ABRIDGED PROFIT & LOSS ACCOUNT	4
ADBRIDGED BALANCE SHEET	5
NOTES TO THE ABRIDGED FINANCIAL STATEMENTS	6-7

DUBLIN CITY CHORAL UNION LIMITED BY GUARANTEE

DIRECTORS & OTHER INFORMATION YEAR ENDED 31 DECEMBER 2024

DIRECTORS Aidan Conheady
Freda O'Connell
Mary Connell
Tara Sparling

SECRETARY Mary Connell

REGISTERED ADDRESS 70 Castlecurragh Heath
Mulhuddart
Dublin 15

COMPANY NUMBER 666000

ACCOUNTANTS John Keane
Accountant & Tax Consultant
50 All Hallows Square
Griffith Avenue
Drumcondra
Dublin 9

DUBLIN CITY CHORAL UNION LIMITED BY GUARANTEE

DIRECTORS REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The directors made the following statement in respect of the unaudited financial statements.

GENERAL RESPONSIBILITIES

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

Irish company law requires the directors to prepare financial statements for each financial period. 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" issued by the Financial Reporting Council. 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 and of the profit and loss of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- 1) - select suitable accounting policies for the company financial statements and then apply them correctly;
- 2) - make judgments and estimates that are reasonable and prudent;
- 3) - 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
- 4) - 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 keeping proper books of account that disclose with reasonable accuracy which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and directors' report comply with the Companies Act 2014. 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.

DIRECTORS DECLARATION ON UNAUDITED FINANCIAL STATEMENTS

In relation to the financial statements as set out on pages 4 to 5 and the related notes:

(a) the directors approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the company will continue in business.

(b) the directors confirm that they have made available, all the company's accounting records and provided all the information books and documents necessary for the compilation of the financial statements.

(c) the directors confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions of the company for the year to 31st December 2024.

(c) the accounts are a true copy of the information laid before members in a general meeting.

Mary Connell
Director

Freda O'Connell
Director

12th February 2026

DUBLIN CITY CHORAL UNION LIMITED BY GUARANTEE

ABRIDGED PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 €	2023 €
Income	42565	42567
Cost of sales	-37150	-35147
Gross profit	<u>5415</u>	<u>7420</u>
Administration expenses	-10632	-10292
(Loss) on ordinary activities before taxation	<u>-5217</u>	<u>-2872</u>
Tax on (loss) on ordinary activities	4 0	0
(Loss) on ordinary activities after taxation	<u>-5217</u>	<u>-2872</u>

The profit and loss account has been prepared on the basis that all operations are continuing operations.

There are no recognised gains and losses other than those passing through the profit and loss account.

Approved by the board and signed on its behalf by:

Mary Connell
Director

Freda O'Connell
Director

12th February 2026

DUBLIN CITY CHORAL UNION LIMITED BY GUARANTEE

BALANCE SHEET AS AT THE 31 DECEMBER 2024

	€	2024 €	€	2023 €
Current Assets				
Debtors & Prepayments	9	0		651
Cash at bank and in hand		6467		11341
		<u>6467</u>		<u>11992</u>
Creditors: amounts falling due within one y	10	-1230		-1538
Net Current Assets		5237		10454
Net Assets		<u>5237</u>		<u>10454</u>
Capital and reserves				
Members funds		5237		10454

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with Financial Reporting Statement 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We, the Directors of DUBLIN CITY CHORAL UNION LIMITED BY GUARANTEE, state that:

- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014;
- (b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied;
- (c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2) of the Companies Act 2014.
- (d) we acknowledge the company's obligations under the Companies Acts 2014, to keep adequate accounting records and prepare Financial Statements which give a true and fair view of the assets, liabilities and financial position of the company at end of its financial year and of its profit or loss for such a year and to otherwise comply with the provisions of the Companies 2014 relating to Financial Statements so far as they are applicable to the company.
- (e) the company has relied on the specific exemptions contained in section 352; We have done so on the ground that the company is entitled to the benefit of that exemption as a small company and the abridged Financial statements have been properly prepared in accordance with section 353.

On behalf of the board

Mary Connell
Director

Freda O'Connell
Director

12th February 2026

DUBLIN CITY CHORAL UNION LIMITED BY GUARANTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. General Information

Dublin City Choral Union Limited by Guarantee is involved in the promotion of choral singing and composition. The company is limited by guarantee and incorporated in the Republic of Ireland.

2. Accounting policies

The significant accounting policies adopted by the company and applied consistently are as follows:

2.1 Basis of preparation

The Financial Statements are prepared on the going concern basis, under the historical cost convention, [as modified by the revaluation of certain tangible fixed assets] and comply with the financial reporting standards of the Financial Reporting C [and promulgated by Chartered Accountants Ireland] including FRS 102 "The Financial Reporting Standard applicable in the Republic of Ireland" ("FRS 102") as adapted by section 1A of FRS 102, and the Companies Act 2014.

The financial statements are prepared in Euro which is the functional currency of company.

2.2 Income

Income includes all choir fees, ticket sales and other funds generated by activities.

2.3 Taxation

The company is managed and controlled in the Republic of Ireland and, consequently, is tax resident in Ireland.

2.4 Cash and cash equivalents

Cash and cash equivalents include cash on hand, demand deposits and other short-term highly liquid investments with original maturities of three months or less.

Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

DUBLIN CITY CHORAL UNION LIMITED BY GUARANTEE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

3. Number of employees

The Company has no employees.

4. Debtors and Prepayments

	2024 €	2023 €
Other debtors	0	651
	<u>0</u>	<u>651</u>

5. Creditors: amounts falling due within one year

	2024 €	2023 €
Accrued expenses	1230	1538
	<u>1230</u>	<u>1538</u>

6. Members funds

	2024 €	2023 €
Opening balance	10454	13326
(Loss)/Profit for the year	-5217	-2872
Closing Balance	<u>5237</u>	<u>10454</u>

7. Post balance sheet events

No events occurred after the end of the year which would have a material effect on the financial statements.

8. Approval of Financial Statements

The financial statements were approved and authorised for issue by the board of directors on 12th February 2026.