Company Registration Number: 87776
Charities Regulatory Authority Number: 20012601

Cumann Naisiunta na gCor CLG T/A Sing Ireland

Annual Report and Audited Financial Statements

for the financial year ended 31 December 2025

Cumann Naisiunta na gCor CLG T/A Sing Ireland
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REFERENCE AND ADMINISTRATIVE INFORMATION

Directors	Peter Mannion (Resigned 22 September 2025) Amy Ryan Lisa McGrath Conor Dooley Sophie Lee Eva O'Toole (Resigned 26 September 2025) Virginia Kerr Grace Bergin (Appointed 26 September 2025)
Company Secretary	Conor Dooley
Charities Regulatory Authority Number	20012601
Company Registration Number	87776
Registered Office and Principal Address	Irish World Academy of Music and Dance University of Limerick Castletroy Limerick
Auditors	Whelan Dowling & Associates Chartered Accountants and Statutory Audit Firm Block 1, Unit 1 & 4, Northwood Court, Santry D09E438
Principal Bankers	AIB Bank St Patrick's Bridge Cork AIB Bank University of Limerick Limerick AIB Bank Main Street Castlerea

DIRECTORS' ANNUAL REPORT

for the financial year ended 31 December 2025

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 December 2025.

The financial statements are prepared in accordance with the Companies Act 2014, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the directors of Cumann Naisiunta na gCor CLG T/A Sing Ireland present a summary of its purpose, governance, activities, achievements and finances for the financial year 2025.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2014 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

The charity is a company limited by guarantee not having a share capital.

Principal Activity
The principal activity of the company continued to be the development, support and promotion of group singing across Ireland.

Review of Activities, Achievements and Performance
Sing Ireland continued to deliver programmes and activities throughout 2025 in line with the aims of its Strategic Plan 2024–2029, Enhancing Lives Through Singing. Activity took place across participation, youth singing, inclusion, training and organisational development, with continued engagement from singers, choirs, schools, facilitators, members and partner organisations throughout the country.

The year saw continued development of existing programmes as well as work on the long-term sustainability and future direction of the organisation. Alongside programme delivery, there was ongoing focus on governance, communications, systems development and funding.

Uniting Our Voices
Participation activity remained central to the organisation’s work during the year. Workshops, events and singing opportunities took place in a range of community, educational and professional settings.
One of the largest events during the year was the Come and Sing Mozart Requiem day in November, which brought together 140 singers from across Ireland. The event included members of Chamber Choir Ireland as tutors and soloists and was conducted by Patrick Barrett. The day combined performance and learning opportunities with social participation and connection for singers.

The organisation continued to work with members and choirs through National Singing Week, workshops, communications and networking activity during the year. Partnerships and collaborative work also continued through festivals and events nationally with Big Sing events at Cork International Choral Festival and the City of Derry International Choir Festival.

Sing Ireland’s International Choral Conducting Summer School took place again in August 2025 and included participants from Ireland and a large number of international participants representing a wide range of countries. The tutor team were Maria Goundorina (Russia/Sweden); Urša Lah (Slovenia/Norway); Robert Hollingworth (UK); Burak Onur Erdem (Türkiye); Niall Crowley (Ireland); Róisín Blunnie (Ireland); Suzzie Vango (UK); and Amy Ryan (Ireland). A new strand for music educators was introduced during the year. The programme continued to support conductor development and professional training within the sector.

Work also continued during the year on communications and audience engagement. This included development work in relation to CRM systems, digital communications and planning around future communications strategy. This enabled clearer and more robust engagement with membership and connecting the group singing community.

Empowering Young Singers
Youth singing remained a major area of activity during the year. The Irish Youth Choirs programme involved over 130 young singers across two age groups and included performances in Dublin, Limerick and Kilkenny. The choirs were artistically brought together by Artistic Director, Bernie Sherlock and Conductor, Patrick Barrett in 2025.

The programme included newly commissioned works and continued to provide opportunities for musical and personal development for young singers from across the country. The organisation also undertook a recruitment process for new Creative Directors for the Irish Youth Choirs and the International Choral Conducting Summer School during the year.

Youth engagement continued more broadly through YouthSing work, SingSpace, and the Star Songs initiative continued in early years and educational settings across a number of counties during the year. The programme included newly commissioned material and continued to support participation and creativity among young children.
The work of the Youth Committee was essential in 2025 and the members of the youth committee made an important contribution to strategy and project planning across the organisation. The members of the Youth Committee in 2025 were Rhea Kennedy, Niall Kelly, Aweiye Omusi, Amy Cawley and Aodhán Gavigan. Singing activity took place in schools and community settings and included work with schools with young people with additional needs and family participation events.

The organisation also continued work in relation to the future development of youth singing activity nationally and maintained engagement with former participants and alumni of its youth programmes.

Celebrating Diversity in Singing
Inclusive singing continued to be an important part of the organisation’s work during the year. Through participation in the SWAN (Singing With Additional Needs) European project, Sing Ireland continued to develop its work and learning in this area.

This worked in tandem with programmes including Sing for Life and Song Seeking, which support participation among people with additional needs, migrants and those from marginalised communities. The organisation continued to work with partners in Ireland and internationally in relation to inclusive singing practice and participation.

The Song Seeking programme continued during the year and secured multi-annual support in Kildare. Discussions also continued with other local authority and community partners regarding future development of the programme in additional areas.

Being a Sustainable Organisation
The organisation continued to focus on organisational development and sustainability during the year. Recruitment took place in communications, engagement and administrative areas, while work also continued on systems development and internal processes.

Funding and financial planning remained important areas of focus throughout the year. Applications were submitted to a range of public and philanthropic funding programmes, while work also continued on corporate partnerships, fundraising activity and the development of additional income streams.

The organisation continued to engage with national and international partners during the year, including through participation in the European Choral Association and related international activity.

The board and staff also continued work in relation to governance, audit preparation, reserves planning and compliance requirements throughout the year.

Financial Review
The results for the financial year are set out on page 11 and additional notes are provided showing income and expenditure in greater detail.

Financial Results
At the end of the financial year the charity had gross assets of €237,901 (2024 - €259,989) and gross liabilities of €159,314 (2024 - €209,056). The net assets of the charity have increased by €27,654.

Reserves Position and Policy
The charity has established the level of reserves that the charity ought to have. Reserves are needed to bridge the funding gaps between spending on activities, training and events and receiving resources through fees and grants that provide funding. Whilst the current level of reserves may prove sufficient it is the directors’ view that it is prudent to ensure that there are sufficient reserves to provide financial flexibility.

Principal Risks and Uncertainties
The company is aware of the major risks to which the company is exposed, in particular those related to the operations and the finances of the company and are satisfied that systems are in place to mitigate exposure to major risks. The Board reviews and agrees policies for the prudent management of these risks as follows:

a) Funding risk
The company is reliant on grants from the Arts Council which is the company's main funding source. Any change in the award of the grant would have a significant impact on the company. The directors are reducing this risk by submitting all grant requests and supporting documentation on time to the Arts Council.

b) Currency risk
The company operates solely in the Republic of Ireland and Northern Ireland and trades only in Euro (€) which is also the functional currency of the company. Therefore, the company is not subject to significant currency risks.

c) Finance and interest rate risk
The company does not rely on significant borrowings and the company has a minimal exposure to interest rate risk.

d) Liquidity and cash flow risk
The company is in a strong liquid position and does not foresee any cash flow risk in the near future. The company's policy is to ensure that sufficient resources are available from cash flow balances, cash flows and near liquid investments
to ensure all obligations can be met when they fall due.

Future developments
The company will continue to develop its work in line with the objectives set out in its Strategic Plan 2024–2029, with continued focus on participation, youth singing, inclusion, organisational sustainability and partnership development.

Directors and Secretary
The directors who served throughout the financial year, except as noted, were as follows:

Peter Mannion (Resigned 22 September 2025)
Amy Ryan
Lisa McGrath
Conor Dooley
Sophie Lee
Eva O'Toole (Resigned 26 September 2025)
Virginia Kerr
Grace Bergin (Appointed 26 September 2025)

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served throughout the financial year was Conor Dooley.

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Cumann Naisiunta na gCor CLG T/A Sing Ireland subscribes to and is compliant with the following:
- The Companies Act 2014
- The Charities SORP (FRS 102)

Post balance sheet events
There have been no significant events affecting the company since the year end.

Investment powers and policy
In accordance with the Constitution- the Directors, on behalf of the Company, have the power to invest any part of the moneys of the Company not immediately required for its objects in such investments, securities or property as may be thought fit.

The Auditors
Crowleys DFK Unlimited Company resigned as auditors during the financial year and the directors appointed Whelan Dowling & Associates, (Chartered Accountants), to fill the vacancy.

Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Irish World Academy of Music and Dance, University of Limerick, Castletroy, Limerick.

Approved by the Board of Directors on 15th July, 2026 and signed on its behalf by:

____
Virginia Kerr
Director

____
Conor Dooley
Director

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2025

The directors are responsible for preparing the Directors' Annual Report and Financial Statements in accordance with the Companies Act 2014 and applicable regulations.

Irish company law requires the directors to prepare financial statements for each financial year. 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 charity as at the financial year end date and of the net income or expenditure of the charity for the financial year and otherwise comply with the Companies Act 2014.

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

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- 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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

As explained in note 4, state whether the applicable in the UK and Republic of Ireland FRS 102 has been followed;

The directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and net income or expenditure of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and the Directors' Annual Report comply with Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the Board of Directors on 15th July, 2026 and signed on its behalf by:

Virginia Kerr

Virginia Kerr
Director

Conor Dooley
Director

INDEPENDENT AUDITOR'S REPORT
to the Members of Cumann Naisiunta na gCor CLG T/A Sing Ireland

Report on the audit of the financial statements

Opinion
We have audited the charity financial statements of Cumann Naisiunta na gCor CLG T/A Sing Ireland ('the Charity') for the financial year ended 31 December 2025 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion the financial statements:
- give a true and fair view of the assets, liabilities and financial position of the Charity as at 31 December 2025 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described below in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information
The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2014
In our opinion, based on the work undertaken in the course of the audit, we report that:
- the information given in the Directors' Annual Report is consistent with the financial statements;
- the Directors' Annual Report has been prepared in accordance with the Companies Act 2014; and

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited and the financial statements are in agreement with the accounting records.

INDEPENDENT AUDITOR'S REPORT
to the Members of Cumann Naisiunta na gCor CLG T/A Sing Ireland

Respective responsibilities

Responsibilities of directors for the financial statements
As explained more fully in the Directors' Responsibilities Statement set out on page 8, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Further information regarding the scope of our responsibilities as auditor
As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities
Our report is made solely to the charity's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Sean Whelan FCA
WHELAN DOWLING & ASSOCIATES
Chartered Accountants and Statutory Audit Firm
Block 1, Unit 1 & 4,
Northwood Court,
Santry
D09E438

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Cumann Naisiunta na gCor CLG T/A Sing Ireland
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the financial year ended 31 December 2025

	Notes	**Unrestricted Funds 2025 €**	**Restricted Funds 2025 €**	**Total Funds 2025 €**	Unrestricted Funds 2024 €	Restricted Funds 2024 €	Total Funds 2024 €
Income							
Donations and legacies	**6.1**	**49,729**	**-**	**49,729**	37,868	-	37,868
Charitable activities							
● Grants from governments and other co-funders	**6.2**	**375,000**	**101,456**	**476,456**	315,000	210,015	525,015
Other trading activities	**6.3**	**164,357**	**-**	**164,357**	16,675	145,684	162,359
Other income	**6.4**	**192**	**-**	**192**	127	-	127
Total income		**589,278**	**101,456**	**690,734**	369,670	355,699	725,369
Expenditure							
Raising funds	**7.1**	**54,882**	**-**	**54,882**	46,141	-	46,141
Charitable activities	**7.2**	**506,742**	**101,456**	**608,198**	324,816	355,699	680,515
Total Expenditure		**561,624**	**101,456**	**663,080**	370,957	355,699	726,656
Net income/(expenditure)		**27,654**	**-**	**27,654**	(1,287)	-	(1,287)
Transfers between funds		**-**	**-**	**-**	-	-	-
Net movement in funds for the financial year		**27,654**	**-**	**27,654**	(1,287)	-	(1,287)
Reconciliation of funds:							
Total funds beginning of the year	**19**	**50,933**	**-**	**50,933**	52,220	-	52,220
Total funds at the end of the year		**78,587**	**-**	**78,587**	50,933	-	50,933

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Cumann Naisiunta na gCor CLG T/A Sing Ireland
BALANCE SHEET
as at 31 December 2025

	Notes	2025 €	2024 €
Fixed Assets			
Tangible assets	**12**	**-**	673
Current Assets			
Stocks	**13**	**500**	500
Debtors	**14**	**33,500**	22,384
Cash at bank and in hand	**15**	**203,901**	236,432
		237,901	259,316
Creditors: Amounts falling due within one year	**16**	**(159,314)**	(209,056)
Net Current Assets		**78,587**	50,260
Total Assets less Current Liabilities		**78,587**	50,933
Funds			
General fund (unrestricted)		**78,587**	50,933
Total funds	**19**	**78,587**	50,933

Approved by the Board of Directors and authorised for issue on 15th July, 2026 and signed on its behalf by

Virginia Kerr

Virginia Kerr
Director

Conor Dooley
Director

Cumann Naisiunta na gCor CLG T/A Sing Ireland
STATEMENT OF CASH FLOWS
for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Net movement in funds		**27,654**	(1,287)
Adjustments for:			
Depreciation		**673**	1,022
Interest receivable and similar income		**(192)**	(127)
		28,135	(392)
Movements in working capital:			
Movement in debtors		**(11,116)**	(16,732)
Movement in creditors		**(49,742)**	4,249
Cash used in operations		**(32,723)**	(12,875)
Cash flows from investing activities			
Interest received		**192**	127
Net decrease in cash and cash equivalents		**(32,531)**	(12,748)
Cash and cash equivalents at the beginning of the year		**236,432**	249,180
Cash and cash equivalents at the end of the year	**15**	**203,901**	236,432

1. GENERAL INFORMATION

Cumann Naisiunta na gCor CLG T/A Sing Ireland is a company limited by guarantee incorporated in Ireland. The registered office of the charity is Irish World Academy of Music and Dance, University of Limerick, Castletroy, Limerick which is also the principal place of business of the charity. The financial statements have been presented in Euro (€) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Statement of compliance
The financial statements of the charity for the financial year ended 31 December 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

● General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
● Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities
Income is generated through arts programmes, choral events and membership subscriptions. The company recognises this income in the financial year in which the programmes, events and subscriptions occur.

Grants are recognised using the accruals model when there is reasonable assurance that the grant will be received and all attaching conditions will be complied with. Grants towards capital expenditure are credited to deferred income and are released to the income and expenditure account over the expected useful life of the related assets by equal annual instalments. Grants towards revenue expenditure are released to the income and expenditure account as the related expenditure is incurred. Aid in kind includes donated gifts, services and facilities from volunteers and other third parties.

Aid in kind that is reasonably quantifiable and measurable is included in the Income and Expenditure account when it is received or when it is probable that it will be received. The value of Aid in kind included in the financial statements is calculated on the basis of the estimated market price of the service or facility receivable in respect of donated services and facilities.

The value of Aid in kind in respect of resources received or receivable that are not for services or facilities is measured at fair value. Fair value is usually the price the company would have to pay on the open market for an equivalent resource.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	15% Straight line

Inventories
Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in the Income and Expenditure Account.

Debtors
Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Creditors
Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation

The company has been granted charitable tax exemption status under section 207, Taxes Consolidation Act 1997. The company's charity reference is 6626.

Foreign currencies
Functional and presentation currency
The Company's functional and presentational currency is Euros.

Transactions and balances
Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in Income and Expenditure Account except when deferred in other comprehensive income as qualifying cash flow hedges.

Foreign exchange gains and losses that relate to borrowings and cash and cash equivalents are presented in the Income and Expenditure Account within 'finance income or costs'. All other foreign exchange gains and losses are presented in Income and Expenditure Account within 'other operating income'.

Financial Instruments

The Company only enters into basic financial instrument transactions that result in the recognition of fifinancial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans from/to related parties and investments in non-puttable ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Income and Expenditure Account.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

3. SIGNIFICANT ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results.

The company considers the assumptions below to be its critical accounting estimates and judgements.

4. GOING CONCERN

The company made a surplus/(deficit) of €27,654(Deficit 2024: (€1,287) and has net assets of €78,587 (2024: €50,933) at the year end.

The directors have considered the company's ongoing funding requirements and running costs. The directors continue to manage costs and overheads in line with income generated and believe that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due. The company continues to receive grant funding from the Arts Council.

On this basis the directors consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

5. Analysis of income

	2025	2024
	€	€
Arts Council grants	**429,653**	352,047
Memberships	**20,601**	16,883
Arts programme and choral income	**179,102**	286,084
Aid In Kind	**7,875**	7,875
Community Foundation of Ireland	**29,928**	20,072
Presto and SWAN	**-**	24,424
Sponsorship	**23,575**	17,857
	690,734	725,369

Republic of Ireland	**690,734**	700,818
Rest of Europe	**-**	24,424
	690,734	725,369

Grant funding was awarded to the company from the following bodies during the financial year:

Arts Council
Arts Council Funding in the amount of €315,000 (2024: €315,000) for the period 1 January 2025 to 31 December 2025 from the Arts Council was received and taken to the Income and Expenditure Account by Cumann Naisiunta na gCor during the financial year. This funding was unrestricted and assisted Cumann Naisiunta na gCor with all expenditure associated with the promotion and running of choirs, choral groups, festivals, education, training and arts in general. There was an other grant funded by Arts Council associated with Personal Disability Access Costsamounting to €27,000 of which €20,700 was recognised as income in the year 2025 including accured income of €4,100. There was an other grant funded by Arts Council associated with Arts in Early Learning and Childcare Scheme amounting to €40,000 out of which €29,953 was recognised as income in the year 2025.

6. INCOME

6.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2025	2024
	€	€	€	€
Donations and Sponsorship Income	**29,128**	**-**	**29,128**	20,985
Memberships	**20,601**	**-**	**20,601**	16,883
	49,729	**-**	**49,729**	37,868

6.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	2024
	€	€	€	€
Grants from governments and other co-funders:				
Arts Council Core Funding	**375,000**	**-**	**375,000**	315,000
Arts Council Other	**-**	**54,653**	**54,653**	30,047
Community Foundation Ireland - Star Songs	**-**	**10,000**	**10,000**	-
Community Foundation Ireland - YouthSing	**-**	**19,928**	**19,928**	20,072
DCEDIY LGBT Project	**-**	**-**	**-**	10,000
Local Authority Grants	**-**	**9,000**	**9,000**	7,000
Music Generation Partnerships	**-**	**-**	**-**	96,327
SWAN Project	**-**	**-**	**-**	24,424
The Ireland Funds	**-**	**-**	**-**	14,270
University of Limerick in-kind supports	**-**	**7,875**	**7,875**	7,875
	375,000	**101,456**	**476,456**	525,015

6.3 OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	2024
	€	€	€	€
Artistic Income	**14,877**	**-**	**14,877**	12,245
Book & Music Sales	**500**	**-**	**500**	602
Come And Sing Income	**7,994**	**-**	**7,994**	3,828
ICCSS Income	**41,552**	**-**	**41,552**	35,328
IYC (14-17) Income	**74,293**	**-**	**74,293**	67,903
IYC (18-28) Income	**25,141**	**-**	**25,141**	42,453
	164,357	**-**	**164,357**	162,359

6.4 OTHER INCOME

	Unrestricted Funds	Restricted Funds	2025	2024
	€	€	€	€
Deposit Interest Received	**192**	**-**	**192**	127

Cumann Naisiunta na gCor CLG T/A Sing Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

7. EXPENDITURE

7.1 RAISING FUNDS

	Direct Costs	Other Costs	Support Costs	2025	2024
	€	€	€	€	€
Raising funds	-	-	54,882	54,882	46,141

7.2 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	Support Costs	2025	2024
	€	€	€	€	€
Expenditure on charitable activites	303,601	-	286,937	590,538	650,031
Governance Costs (Note 7.3)	-	-	17,660	17,660	30,484
	303,601	-	304,597	608,198	680,515

7.3 GOVERNANCE COSTS

	Direct Costs	Other Costs	Support Costs	2025	2024
	€	€	€	€	€
Accountancy fees	-	-	665	665	590
Audit fees	-	-	6,150	6,150	15,235
HR Consultancy	-	-	4,695	4,695	7,513
Strategic Planning Expenses	-	-	6,150	6,150	7,146
	-	-	17,660	17,660	30,484

7.4 SUPPORT COSTS

	Cost of Raising Funds	Charitable Activities	Governance Costs	2025	2024
	€	€	€	€	€
Staff costs	-	245,029	-	245,029	223,855
In-kind supports	-	7,875	-	7,875	7,875
Support	54,882	34,033	17,660	106,575	115,834
	54,882	286,937	17,660	359,479	347,564

8. ANALYSIS OF SUPPORT COSTS

	2025	2024
	€	€
Staff costs	245,029	223,855
In-kind supports	7,875	7,875
Support	106,575	115,834
	359,479	347,564

9. NET INCOME

	2025	2024
	€	€
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	673	1,022
Deficit on foreign currencies	53	159
Auditor's remuneration:		
- audit services	6,150	15,235

Cumann Naisiunta na gCor CLG T/A Sing Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

10. EMPLOYEES AND REMUNERATION

Number of employees
The average number of persons employed (including executive directors) during the financial year was as follows:

	2025 Number	2024 Number
Administration	**5**	5

The staff costs comprise:	**2025 €**	2024 €
Wages and salaries	**221,202**	202,163
Social security costs	**23,827**	21,692
	245,029	223,855

11. EMPLOYEE BENEFITS

The number of employees whose total employee benefits (excluding employer pension costs) for the reporting period fell within the bands below were:

	2025 Number of Employees	2024 Number of Employees
€60,000 - €70,000	**1**	-
€70,000-€80,000	**1**	1

In 2025 the CEO was paid a salary of €76,917 and the company paid employer PRSI contributions of €8,596.

12. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	**Total €**
Cost		
At 31 December 2025	38,362	38,362
Depreciation		
At 1 January 2025	37,689	37,689
Charge for the financial year	673	673
At 31 December 2025	38,362	38,362
Net book value		
At 31 December 2025	-	-
At 31 December 2024	673	673

13. STOCKS

	2025 €	2024 €
Stock (non trading)	500	500

14.	**DEBTORS**	**2025**	2024
		€	€
	Trade debtors	**-**	7,152
	Prepayments	**33,500**	15,232
		33,500	22,384

15.	**CASH AND CASH EQUIVALENTS**	**2025**	2024
		€	€
	Cash and bank balances	**203,901**	236,432

16.	**CREDITORS**	**2025**	2024
	Amounts falling due within one year	**€**	€
	Trade creditors	**12,448**	23,739
	Taxation and social security costs	**16,456**	17,006
	Other creditors	**3,109**	3,109
	Accruals	**3,280**	29,250
	Deferred Income	**124,021**	135,952
		159,314	209,056

The repayment terms of trade creditors vary between on demand and ninety days and do not attract interest. Taxes are subject to the terms of the relevant legislation. Interest accrues on late payments. No interest was due at the financial year end. The terms of accruals and other creditors are based on the underlying contracts.

17. STATE FUNDING

Grantor	**Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media**
Government Department	Arts Council
Grant Programme	Strategic Funding
Purpose of the Grant	Funding for core and artistic purposes
Term	1st January 2025 - 31 December 2025
Total grant awarded	€375,000
Grant amounts deferred or due b/fwd	€93,800
Amount of the grant taken to income in the current financial statements	€375,000
Cash received in the financial year	€375,000
Grant amounts deferred or due at financial year end	€93,750
Capital grant (Note 1)	€Nil
Restriction on use, if any	Unrestricted

Cumann Naisiunta na gCor CLG T/A Sing Ireland
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

State Funding	**Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media**
Grantor	Arts Council
Government Department	Strategic funding - Personal Disability Access Costs
Grant Programme	Personal Disability Access Costs
Purpose of the Grant	1st January 2025 - 31 December 2025
Term	€20,700
Total grant awarded	Personal Disability Access Costs
Grant amounts deferred or due b/fwd	€Nil
Amount of the grant taken to income in the current financial statements	€20,700
Cash received in the financial year	€16,560
Grant amounts accrued at financial year end	€4,140
Capital grant (Note 1)	€Nil
Restriction on use, if any	Yes, in line with grant agreement

Grantor	**Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media**
Government Department	Arts Council
Grant Programme	Arts in Early Learning and Childcare Scheme
Purpose of the Grant	Funding for implementing project
Term	1st January 2025 - 31 December 2025
Total grant awarded	€40,000
Grant amounts deferred b/fwd	€21,953
Amount of the grant taken to income in the current financial statements	€29,953
Cash received in the financial year	€8,000
Grant amounts deferred or due at financial year end	€Nil
Capital grant (Note 1)	€Nil
Restriction on use, if any	Yes, in line with grant agreement

Note 1
The State's investment is protected and will not be used as security for any other activity without prior consultation with the Arts Council.

Note 2
The charity is compliant with Circular 44/2006 "Tax clearance procedures: grants, subsidies and similar type payments".

Note 3
The charity is compliant with Circular 13/2014 "Management of and Accountability for Grants from Exchequer Funds".

18. RESERVES

	2025	2024
	€	€
At the beginning of the year	**50,933**	52,220
Surplus/(Deficit) for the financial year	**27,654**	(1,287)
At the end of the year	**78,587**	50,933

19. FUNDS

19.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	**Total Funds**
	€	€
At 1 January 2024	52,220	52,220
Movement during the financial year	(1,287)	(1,287)
At 31 December 2024	50,933	50,933
Movement during the financial year	27,654	27,654
At 31 December 2025	**78,587**	**78,587**

19.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2025	Income	Expenditure	Transfers between funds	Balance 31 December 2025
	€	€	€	€	€
Restricted	-	101,456	101,456	-	-
Unrestricted funds					
Unrestricted General	50,933	589,278	561,624	-	78,587
Total funds	**50,933**	**690,734**	**663,080**	**-**	**78,587**

19.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets	Current liabilities	Total
	€	€	€
Unrestricted general funds	237,901	**(159,314)**	78,587
	237,901	**(159,314)**	**78,587**

20. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 1.

21. RELATED PARTY TRANSACTIONS

Key management personnel compensation
Total compensation paid to key management personnel in the year ended 31 December 2024 is €82,732 gross salary €74,500, Employer PRSI €8,232 (2023: €82,732, gross salary €74,500, Employer PRSI €8,232).

Other related parties
There were no transactions between the directors and the company in respect of the financial years ended 31 December 2024 or 31 December 2023 that require disclosure in accordance with sections 305 to 312 of the Companies Act 2014.

22. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

23. Aid in Kind

	2025	2024
	€	€
Rent, light and heat waived	**7,875**	7,875

24. COMPANY STATUS

The company is limited by guarantee and has no share capital. At 31 December 2025, each member of the company is liable to contribute an amount not exceeding €1.27 towards the assets of the company in the event of liquidation. The guarantee continues for one year after individual membership ceases.

Membership details:
The total number of paid memberships during 2025 was 415 (2024: 350).

25. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Directors on ....

CUMANN NAISIUNTA NA GCOR CLG T/A SING IRELAND

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

NOT COVERED BY THE REPORT OF THE AUDITORS

Cumann Naisiunta na gCor CLG T/A Sing Ireland
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT
for the financial year ended 31 December 2025

	Schedule	2025 €	2024 €
Income		**690,542**	725,242
Cost of generating funds	**1**	**(303,601)**	(379,092)
Gross surplus		**386,941**	346,150
Charitable activities and other expenses	**2**	**(359,479)**	(347,564)
		27,462	(1,414)
Miscellaneous income	**3**	**192**	127
Net surplus/(deficit)		**27,654**	(1,287)

Cumann Naisiunta na gCor CLG T/A Sing Ireland
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : COST OF GENERATING FUNDS
for the financial year ended 31 December 2025

	2025	2024
	€	€
Cost of Generating Funds		
Direct costs	**303,601**	379,092
	303,601	379,092

Cumann Naisiunta na gCor CLG T/A Sing Ireland
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 2 : CHARITABLE ACTIVITIES AND OTHER EXPENSES
for the financial year ended 31 December 2025

	2025	2024
	€	€
Expenses		
Wages and salaries	**221,202**	202,163
Social security costs	**23,827**	21,692
Staff training	**10,180**	1,308
Rent payable	**7,875**	6,750
Insurance	**4,388**	4,150
Light and heat	**-**	1,125
Printing, postage and stationery	**1,830**	2,981
Advertising	**7,181**	17,916
Telephone	**1,419**	3,137
Computer costs	**12,257**	9,448
Hire of equipment	**-**	2,037
Travelling and entertainment	**11,343**	13,657
Entertaining	**5,583**	7,585
Legal and professional	**5,568**	-
Consultancy fees	**4,695**	7,513
Strategic planning expenses	**6,150**	7,146
Accountancy	**665**	590
Auditor's/Independent Examiner's remuneration	**6,150**	15,235
Bank charges	**842**	659
Stripe fees	**4,071**	912
Paypal fees	**26**	1,449
Surplus/deficit on exchange	**53**	159
Staff welfare	**5,620**	5,560
General expenses	**6,229**	5,059
Subscriptions	**5,102**	5,411
Depreciation	**673**	1,022
Charitable donations	**6,550**	2,900
	359,479	347,564

Cumann Naisiunta na gCor CLG T/A Sing Ireland
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 3 : MISCELLANEOUS INCOME
for the financial year ended 31 December 2025

	2025	2024
	€	€
Miscellaneous Income		
Bank Interest	**192**	127