

Company registration number 09563214 (England and Wales)

**SKYLARKS COMMUNITY CHOIR NETWORK CIC**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**  
**PAGES FOR FILING WITH REGISTRAR**

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# SKYLARKS COMMUNITY CHOIR NETWORK CIC

## COMPANY INFORMATION

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<b>Directors</b>	Mrs E M Smith Miss J F Swarbrick Mrs LM Swindlehurst
<b>Company number</b>	09563214
<b>Registered office</b>	31 Lyndale Avenue Lostock Hall Preston Lancashire PR5 5UU
<b>Accountants</b>	Bishops Chartered Accountants Phoenix Park Blakewater Road Blackburn Lancashire BB1 5BG

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# **SKYLARKS COMMUNITY CHOIR NETWORK CIC**

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# **SKYLARKS COMMUNITY CHOIR NETWORK CIC**

## **ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF SKYLARKS COMMUNITY CHOIR NETWORK CIC FOR THE YEAR ENDED 30 APRIL 2022**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Skylarks Community Choir Network CIC for the year ended 30 April 2022 which comprise, the statement of financial position and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>

This report is made solely to the Board of Directors of Skylarks Community Choir Network CIC, as a body, in accordance with the terms of our engagement letter dated 26 August 2015. Our work has been undertaken solely to prepare for your approval the financial statements of Skylarks Community Choir Network CIC and state those matters that we have agreed to state to the Board of Directors of Skylarks Community Choir Network CIC, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Skylarks Community Choir Network CIC and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Skylarks Community Choir Network CIC has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Skylarks Community Choir Network CIC. You consider that Skylarks Community Choir Network CIC is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Skylarks Community Choir Network CIC. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Bishops

**Bishops Chartered Accountants**

**Chartered Accountants**

9 January 2023

Phoenix Park  
Blakewater Road  
Blackburn  
Lancashire  
BB1 5BG

# SKYLARKS COMMUNITY CHOIR NETWORK CIC

## STATEMENT OF FINANCIAL POSITION

AS AT 30 APRIL 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	4		772		964
<b>Current assets</b>					
Debtors	5	-		66	
Cash at bank and in hand		3,372		6,277	
		<u>3,372</u>		<u>6,343</u>	
<b>Creditors: amounts falling due within one year</b>	6	<u>(2,252)</u>		<u>(1,845)</u>	
<b>Net current assets</b>			1,120		4,498
<b>Total assets less current liabilities</b>			1,892		5,462
<b>Provisions for liabilities</b>			(147)		(183)
<b>Net assets</b>			<u>1,745</u>		<u>5,279</u>
<b>Reserves</b>					
Income and expenditure account			1,745		5,279
<b>Members' funds</b>			<u>1,745</u>		<u>5,279</u>

The directors of the company have elected not to include a copy of the income and expenditure account within the financial statements.

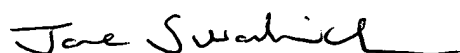
For the financial year ended 30 April 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

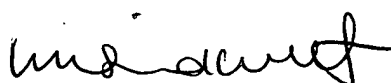
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board of directors and authorised for issue on 9 January 2023 and are signed on its behalf by:



Miss J F Swarbrick  
Director



Mrs LM Swindlehurst  
Director

Company Registration No. 09563214

# SKYLARKS COMMUNITY CHOIR NETWORK CIC

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 30 APRIL 2022**

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### **1 Accounting policies**

#### **Company information**

Skylarks Community Choir Network CIC is a private company limited by guarantee incorporated in England and Wales. The registered office is 31, Lyndale Avenue, Lostock Hall, Preston, Lancashire, PR5 5UU.

#### **1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### **1.2 Income and expenditure**

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

#### **1.3 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% on cost
Computers	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

#### **1.4 Impairment of fixed assets**

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

# SKYLARKS COMMUNITY CHOIR NETWORK CIC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

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### 1 Accounting policies

(Continued)

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

#### 1.5 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and 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.

#### 1.6 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's statement of financial position when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### 1.7 Taxation

The company is exempt from corporation tax, it being a company not carrying on a business for the purposes of making a profit.

# SKYLARKS COMMUNITY CHOIR NETWORK CIC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

### 1 Accounting policies

(Continued)

#### 1.8 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets

#### 1.9 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

### 2 Judgements and key sources of estimation uncertainty

In the application of the company'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 estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2022 Number	2021 Number
Total	3	3



# SKYLARKS COMMUNITY CHOIR NETWORK CIC

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

### 4 Tangible fixed assets

	Plant and equipment £	Computers £	Total £
<b>Cost</b>			
At 1 May 2021	3,163	-	3,163
Additions	289	312	601
At 30 April 2022	3,452	312	3,764
<b>Depreciation and impairment</b>			
At 1 May 2021	2,199	-	2,199
Depreciation charged in the year	690	103	793
At 30 April 2022	2,889	103	2,992
<b>Carrying amount</b>			
At 30 April 2022	563	209	772
At 30 April 2021	964	-	964

### 5 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Corporation tax recoverable	-	66

### 6 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	2,252	1,845

### 7 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

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# CIC 34

## Community Interest Company Report

**For official use**  
*(Please leave blank)*

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***Please  
complete in  
typescript, or  
in bold black  
capitals.***

**Company Name in  
full**

Skylarks Community Choir Network CIC

**Company Number**

09563214

**Year Ending**

30/04/2022

This template illustrates what the Regulator of Community Interest Companies considers to be best practice for completing a simplified community interest company report. All such reports must be delivered in accordance with section 34 of the Companies (Audit, Investigations and Community Enterprise) Act 2004 and contain the information required by Part 7 of the Community Interest Company Regulations 2005. For further guidance see chapter 8 of the Regulator's guidance notes and the alternate example provided for a more complex company with more detailed notes.

**(N.B. A Filing Fee of £15 is payable on this document. Please enclose a cheque or postal order payable to Companies House)**

#### **PART 1 - GENERAL DESCRIPTION OF THE COMPANY'S ACTIVITIES AND IMPACT**

In the space provided below, please insert a general account of the company's activities in the financial year to which the report relates, including a description of how they have benefited the community.

Due to the Coronavirus pandemic, the company has not been able to run any community choirs across Central Lancashire until September 2021. From then we restarted 3 of the 4 previous choirs. The Skylarks choirs are not just regular community choirs. The ethos of our choirs is one of inclusivity and we actively encourage and welcome people with dementia as well as a range of other health related conditions. The sessions are fun, interactive and therapeutic and open to everyone. We aim to make singing and music accessible to all ages and abilities and to encourage people who think they can't sing to come and join us.

During the financial year 2021 -2022, the choir's activities have benefited the community in the following ways:

- There is a cross section of ages in the groups, ranging from 18 years to 94 years, as well as several young people with learning difficulties and people with a variety of physical and mental health conditions, with a particular increase in people with Dementia attending.
- As the choirs aren't about people's ability to sing but about having a good time and enjoying music, people in the community are benefiting from an increased sense of health and well-being.
- The choirs have shown that singing brings people together and people feel less isolated. Many of the members have commented on how good it has been to be back singing after having been isolated for many months during the Coronavirus pandemic and how they have missed being part of a social group.
- To keep people singing safely, we have had to change venues for one of the choirs to ensure adequate space and ventilation was available.

*(If applicable, please just state "A social audit report covering these points is attached").*

*(Please continue on separate continuation sheet if necessary.)*

**PART 2 – CONSULTATION WITH STAKEHOLDERS** – Please indicate who the company's stakeholders are; how the stakeholders have been consulted and what action, if any, has the company taken in response to feedback from its consultations? If there has been no consultation, this should be made clear.

The company's stakeholders are residents and visitors across Central Lancashire. The directors of the company are also local residents to where the choirs are being held.

We have consulted the choir members and given them the opportunity to write suggestions about which songs they would like to learn and sing in the sessions. We have also discussed with the choir members the difficulties involved of taking part in any type of performance and activities due to the Coronavirus pandemic.

In response to our consultation with choir members, we did organise and plan to take part in a carol concert in association with a local church, however due to the Coronavirus pandemic, this had to be cancelled.

*(If applicable, please just state "A social audit report covering these points is attached").*

**PART 3 – DIRECTORS' REMUNERATION** – if you have provided full details in your accounts you need not reproduce it here. Please clearly identify the information within the accounts and confirm that, "There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office, which require to be disclosed" (See example with full notes). If no remuneration was received you must state that "no remuneration was received" below.

No remuneration was received

**PART 4 – TRANSFERS OF ASSETS OTHER THAN FOR FULL CONSIDERATION** – Please insert full details of any transfers of assets other than for full consideration e.g. Donations to outside bodies. If this does not apply you must state that "no transfer of assets other than for full consideration has been made" below.

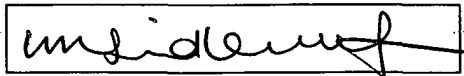
No transfer of assets other than for full consideration has been made

*(Please continue on separate continuation sheet if necessary.)*

## PART 5 – SIGNATORY

The original report must be signed by a director or secretary of the company

Signed



Date

10/11/23

Office held (delete as appropriate) Director/Secretary

You do not have to give any contact information in the box opposite but if you do, it will help the Registrar of Companies to contact you if there is a query on the form. The contact information that you give will be visible to searchers of the public record.

Mrs Louise Swindlehurst	
31 Lyndale Avenue	
Lostock Hall	
Preston	Tel 07538 580296
DX Number	DX Exchange

When you have completed and signed the form, please attach it to the accounts and send both forms by post to the Registrar of Companies at:

*For companies registered in England and Wales:* Companies House, Crown Way, Cardiff, CF14 3UZ  
DX 33050 Cardiff

*For companies registered in Scotland:* Companies House, 4<sup>th</sup> Floor, Edinburgh Quay 2, 139  
Fountainbridge, Edinburgh, EH3 9FF DX 235 Edinburgh or LP – 4 Edinburgh 2

*For companies registered in Northern Ireland:* Companies House, 2nd Floor, The Linenhall, 32-38  
Linenhall Street, Belfast, BT2 8BG

The accounts and CIC34 **cannot** be filed online

**(N.B. Please enclose a cheque for £15 payable to Companies House)**