

Company registered number: NI632636

Charity registered number: NIC103899

## **OVER THE HILL MUSIC COLLECTIVE**

(Private company limited by guarantee without share capital)

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JULY 2023**

**Tony Clarke**

53 Andersonstown Road

Belfast

BT11 9AG

## **OVER THE HILL MUSIC COLLECTIVE**

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2023**

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**Trustees' Annual Report (Incorporating the Director's Report)**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The company was incorporated on 24 July 2015 and registered with the Charity Commission for Northern Ireland on 4 November 2015.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

NI632636

**Registered Charity number**

NIC103899

**Registered office**

84 Willowbank Gardens  
Belfast  
BT15 5AJ

**CHAIRPERSON**

Charlotte Dryden

**DIRECTORS**

Leif Erick Bodnarchuk	Charlotte Dryden
Alan Sydney Morgan	Sean McGaghan
Jon Moorehead	
Bernard Jackson (Secretary)	

**INDEPENDENT EXAMINER**

**Tony Clarke**

53 Andersontown Road  
Belfast  
BT11 9AG

## OVER THE HILL MUSIC COLLECTIVE

(Private company limited by guarantee without share capital)

### TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2023

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#### **Trustees' Annual Report (Incorporating the Director's Report)**

The Trustees present their annual report together with the financial statements of the company for the 01 August 2022 to 31 July 2023. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practices (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1. Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2016 (Strategic Report and Director's Report) Regulations 2013 is not required.

#### **Structure, Governance and Trustees**

Over The Hill Music Collective which is registered as a charity with the Charity Commission for Northern Ireland, was incorporated as a company limited by guarantee in Northern Ireland, registration number NI632636, with the objective of undertaking charitable activities for the benefit of the inhabitants of Northern Ireland.

Over The Hill provides a platform for older musicians to come together to perform, collaborate and learn about the music industry. We offer the opportunity to work together regardless of age race or religion and provide a safe and welcoming setting for people to express themselves creatively. This is done once per month at the Oh Yeah Music Centre. We also provide people the opportunity to record their music, tour and play external gigs throughout NI. Over the Hill also works with people with Dementia and provides live music which enables people to enjoy music and to use this as a platform and vehicle to reminiscence. This work causes no harm to any of the people we work with, and has very positive outcomes noted above.

#### **Activities and Achievements**

Over The Hill on consultation with its members decided not to deliver face to face meetings in this financial year. Several meetings were again held over Zoom and there were numerous conference calls and personal calls between members. Many noted they did not want to physically meet up.

OTH Musicians/facilitators were commissioned to work on several Arts and Older people's projects with both Oh Yeah Music Centre and The Golden thread Gallery. These were working with people with dementia as well as Carers. This resulted in doing reminiscence work, providing live music and writing songs.

OTH continued with its programme of Christmas workshops provided to day centres and within clinical settings for 10 groups. This was at not cost to any groups.

OTH helped support the Refugee Guitar club working alongside both Oh Yeah and Beyond skin. Weekly support was provided to over 35 people per week. R'n'R workshop also provide renovated donated guitars to members.

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#### **Trustees' Annual Report (Incorporating the Director's Report) (continued)**

##### **Activities and Achievements Continued...**

Thanks to Gordon Hewitt at the Community Arts Partnership OTH has had several reviews and interviews about our work in this year.

Paul continues to be the main driver of operational work.

##### **A statement that the Trustees have had regard to the Commission's Public Benefit requirement;**

Over the Hill Music Collective strives to be open and transparent in all its work. It welcomes all to its monthly meetings and performances and hopes to provide a setting where older voices can be heard and be part of a musical community. We try and improve skills, reduce isolation and provide knowledge. Our work provides music workshops for people with dementia and feedback from these sessions from residential care centres, staff and family members has been very positive. The work Over the Hill does no harm to communities and allows people to develop themselves as creatives.

##### **Financial Position**

Over The Hill had been looking at several opportunities for new financial support. It hoped to gain core support for its work to enable it to keep working with Chip Bailey. Sadly we were not successful in achieving that this year again. Due to the high demand for funding we have been unsuccessful for several major funding applications. From this stance it was decided to maintain our no face to face meetings and concentrate on working with older people and refugees.

We gratefully acknowledge the support from the Black Santa Sit Out Appeal which enables to carry out our core activities.

Although our fundraising was reduced this year we were never in deficit. We continued to put on hold all of physical meeting activities, which has effectively frozen our finances (excluding core admin activities).

##### **Financial Review**

The results for the year ended 31 July 2023 are set out on pages 8 and 9 of the financial

The total income for the year ended 31 July 2023 amounted to £3,264 (2022:£6,868). The total expenditure was £2,876 (2022: £9,048)

The Trustees consider that the unrestricted funds of the charity is sufficient and adequate to fulfil their obligations. The charity held £4,284 in reserves at the year end (2022: £3,895).

##### **Reserves Policy**

The income of the Company is considered adequate and the risks associated with any significant reduction in income is regarded as unlikely. The Trustees are satisfied with the current level of reserves at the present time. The Trustees are reviewing the Reserves Policy in the current year.

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**Trustees' Annual Report (Incorporating the Director's Report) (continued)**

**Trustees' responsibilities statement**

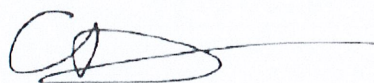
The Trustees (who are also directors of Over The Hill Music Collective for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standard (United Kingdom Generally Accepted Accounting Practice)

Company law requires the trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the income resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transaction and disclose with reasonable accuracy at any time the financial position of the charitable company and the enable them to ensure that the financial statements comply with the Companies Act 2016. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on 23/04/2024 and signed on behalf by:



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Charlotte Dryden  
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OVER THE HILL MUSIC COLLECTIVE**

I report on the financial statements of the company for the year ended 31 July 2023 which are set out on pages 7 and 8.

This report is made solely to the company's Trustees, as a body in accordance with section 65(3)(a) of the Charities Act Northern Ireland 2008 and regulations made under section 66 of the Act. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work of this report.

**Respective responsibilities of trustees and examiner**

As the company's Trustees (and also the directors of the company for the purpose of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the company is not subject to audit under company law, and is eligible for Independent examination.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

**Basis of Independent Examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It was also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

**Independent examiner's statement**

My role is to state whether any material matters have come to my attention giving me cause to believe:

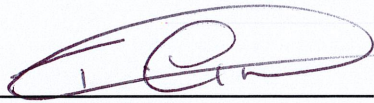
- 1 That accounting records were not kept in accordance with section 63 of the Charities Act
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of the Charities Act
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OVER THE HILL MUSIC COLLECTIVE**  
**(continued)**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Tony Clarke  
53 Andersonstown Road  
Belfast  
BT11 9AG

Date: 24/4/24

**OVER THE HILL MUSIC COLLECTIVE**  
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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT**

	Note	Unrestricted Funds £	Restricted Funds £	Year to 31-Jul-23 TOTAL £	Year to 31-Jul-22 TOTAL £
<b>Income from:</b>					
Donations and Legacies	2	1,000	-	1,000	750
Charitable Activities	3	-	-	-	2,514
<b>Total Income</b>		<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>3,264</b>
<b>Expenditure on:</b>					
Charitable Activities	5	1,175	-	1,175	2,876
<b>Total Expenditure:</b>		<b>1,175</b>	<b>-</b>	<b>1,175</b>	<b>2,876</b>
<b>Net income/(expenditure)</b>		<b>(175)</b>	<b>-</b>	<b>(175)</b>	<b>389</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(175)</b>	<b>-</b>	<b>(175)</b>	<b>389</b>
<b><u>Reconciliation of funds</u></b>					
<b>Total funds brought forward</b>		4,284	-	4,284	3,895
<b>Total funds carried forward</b>		<b>4,109</b>	<b>-</b>	<b>4,109</b>	<b>4,284</b>

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on page 9 to 14 form an integral part of these accounts

**OVER THE HILL MUSIC COLLECTIVE**  
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**BALANCE SHEET**  
**As at 31 July 2023**

	<b>Note</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Fixed Assets</b>			
Tangible Assets		-	-
<b>Current Assets</b>			
Debtors	<b>7</b>	-	-
Cash at bank		4,469	4,644
		4,469	4,644
<b>Liabilities</b>			
Creditors: amounts falling due within one year	<b>8</b>	(360)	(360)
<b>Net Current Assets</b>		4,109	4,284
<b>Net assets</b>		4,109	4,284
<b>Funds</b>			
Restricted		-	-
Unrestricted		4,109	4,284
<b>TOTAL FUNDS</b>	<b>11</b>	4,109	4,284

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2023.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board directors on 23/04/2024 and were signed on their behalf by:




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Charlotte Dryden  
Trustee

The notes on page 9 to 14 form and integral part of these accounts

## **NOTES TO THE ACCOUNTS**

### **1 Accounting policies**

#### **Charity information**

Over The Hill Music Collective is a private company limited by guarantee incorporated in Northern Ireland. The registered office is: principal place of business is 84 Willowbank Gardens, Belfast, BT15 5A.

#### **1.1 Accounting convention**

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. 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 Going concern**

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

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used.

#### **1.4 Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

## **NOTES TO THE ACCOUNTS (continued)**

### **1.4 Incoming resources (continued)**

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

### **1.5 Resources expended**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measure reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

The charity is below the charity audit threshold and therefore is exempt from reporting expenditure on an activity basis. The charity has opted to report by the nature of expenditure rather than on an activity basis.

### **1.6 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:

Fixtures and Fittings	15% on cost
Computers	20% on cost

### **1.7 Cash and cash equivalents**

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

### **1.8 Financial instruments**

The charity 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 charity's balance sheet when the charity becomes party to 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

**NOTES TO THE ACCOUNTS CONTINUED...**

**1.9 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.

**1.10 Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans 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 operations 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.

**1.11 Derecognition of financial liabilities**

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

**1.12 Employee benefits**

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

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

**1.13 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees 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.

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**NOTES TO THE ACCOUNTS (continued)**

<b>2 <u>Income from Donations and Legacies</u></b>	<b>2023</b>			<b>2022</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>TOTAL</b>	<b>TOTAL</b>
	<b>Funds</b>	<b>Funds</b>		
	£	£	£	£
Black Santa	1,000	-	1,000	750
<b>Totals 2023</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>750</b>
<b>Totals 2022</b>	<b>750</b>	<b>-</b>	<b>750</b>	

<b>3 <u>Income from Charitable Activities</u></b>	<b>2023</b>			<b>2022</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>TOTAL</b>	<b>TOTAL</b>
	<b>Funds</b>	<b>Funds</b>		
	£	£	£	£
Business to Arts	-	-	-	2,514
<b>Totals 2023</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,514</b>
<b>Totals 2022</b>	<b>-</b>	<b>2,514</b>	<b>2,514</b>	

<b>4 <u>Staff Costs and Numbers</u></b>	<b>2023</b>	<b>2022</b>
	£	£
Gross Wages and Salaries	-	-
	-	-

No employee received emoluments of more than £60,000 (2022: None)

The average monthly number of employees during the year, calculated on the basis of full time equivalents, was as follows:

<b>2023</b>	<b>2022</b>
Number	Number
-	-

<b>5 <u>Expenditure</u></b>	<b>2023</b>			<b>2022</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>TOTAL</b>	<b>TOTAL</b>
	<b>Funds</b>	<b>Funds</b>		
	£	£	£	£
Charitable Activities				
Co-ordinator and Facilitator Fees	700	-	700	1,870
Accountancy	360	-	360	360
Memberships, subscriptions & registrations	115	-	115	646
<b>Total 2023</b>	<b>1,175</b>	<b>-</b>	<b>1,175</b>	<b>2,876</b>
<b>Total 2022</b>	<b>361</b>	<b>2,514</b>	<b>2,876</b>	

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**NOTES TO THE ACCOUNTS (CONTINUED)**

**6 Trustees remuneration & expenses**

During the year, no Trustees received any remuneration (2022 - £NIL).

During the year, no Trustees received any benefits in kind (2022 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2022 - £NIL).

**7 Debtors**

	<u>2023</u>	<u>2022</u>
	£	£
Grants Receivable	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

**8 Creditors: amounts falling due within one year**

	<u>2023</u>	<u>2022</u>
	£	£
Accruals & Deferred Income	-	-
Government Pension	-	-
Other Creditors	360	360
	<u>360</u>	<u>360</u>
	<u>360</u>	<u>360</u>

**9 Independent examiner's remuneration**

The independent Examiner's remuneration amounts to an Independent Examination fee of £360 (2022 - £360)

**10 Related party transactions**

There were no related party transactions during the year.

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**NOTES TO THE ACCOUNTS (continued)**

**11 Statement of funds - current year**

	Balance at 1 August 2022	Income	Expenditure	Transfer in/out	Balance at 31 July 2023
	£	£	£	£	£
<b><u>Restricted funds</u></b>					
Restricted funds	-	-	-	-	-
<b>Total restricted funds</b>	-	-	-	-	-
<b><u>Unrestricted funds</u></b>					
General funds	4,284	1,000	(1,175)		4,109
<b>Total Unrestricted funds</b>	<b>4,284</b>	<b>1,000</b>	<b>(1,175)</b>	-	<b>4,109</b>
<b>Total of funds - current year</b>	<b>4,284</b>	<b>1,000</b>	<b>(1,175)</b>	-	<b>4,109</b>

**12 Statement of fund - prior year**

	Balance at 1 August 2021	Income	Expenditure	Transfer in/out	Balance at 31 July 2022
Total unrestricted funds	3,895	750	(361)	-	4,284
Total restricted funds	-	2,514	(2,514)	-	-
<b>Total of funds - prior year</b>	<b>3,895</b>	<b>3,264</b>	<b>(2,876)</b>	-	<b>4,284</b>