

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 2024

Tony Clarke

53 Andersonstown Road

Belfast

BT11 9AG

OVER THE HILL MUSIC COLLECTIVE

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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

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TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

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 2023 to 31 July 2024. 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 2019) 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 2019 (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

Activities and Achievements

As in previous years we have decided not to deliver face to face meetings in this financial year. Several meetings ad hoc meetings were held informally and again held over Zoom and there were numerous conference calls and personal calls between members. As in previous years many noted they did not want to physically meet up.

We continued with OTH Musicians/facilitators for commissioned 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 has been delivering live music as part of Oh Yeah Music Centres Acoustic Picnic, which is a family friendly event aimed at support families with small children. This has proved very popular and as a free event for attendees its is often fully subscribed.

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

Activities and Achievements Continued...

OTH helped with continued 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 continued to provide renovated donated guitars to members.

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 has become increasingly difficult to secure funding. This has had a impact on the delivery of workshops.

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 2024 are set out on pages 7 and 8 of the financial

The total income for the year ended 31 July 2024 amounted to £880 (2023:£1,000. The total expenditure was £627 (2023: £1,175)

The Trustees consider that the unrestricted funds of the charity is sufficient and adequate to fulfil their obligations. The charity held £4,361 in reserves at the year end (2023: £4,109).

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 24/04/2025 and signed on behalf by:



Charlotte Dryden
Trustee

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FOR THE YEAR ENDED 31 JULY 2024

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 30 June 2024 which are set out on pages 7 and 8.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts 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 by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- 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.

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

- 1 That accounting records were not kept in accordance with section 386 of the Companies Act 2006
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
- 4 That there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

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.

- (a) which gives me reasonable cause to believe that in any material respect the requirements;
- (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and

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

(ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities:
have not been met or;
(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Tony Clarke
53 Andersonstown Road
Belfast
BT11 9AG

24/04/2025

Date:

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STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT

	Note	Unrestricted Funds £	Restricted Funds £	Year to 31-Jul-24 TOTAL £	Year to 31-Jul-23 TOTAL £
Income from:					
Donations and Legacies	2	880	-	880	1,000
Charitable Activities	3	-	-	-	-
Total Income		880	-	880	1,000
Expenditure on:					
Charitable Activities	5	627	-	627	1,175
Total Expenditure:		627	-	627	1,175
Net income/(expenditure)		253	-	253	(175)
Transfers between funds		-	-	-	-
Net movement in funds		253	-	253	(175)
<u>Reconciliation of funds</u>					
Total funds brought forward		4,109	-	4,109	4,284
Total funds carried forward		4,361	-	4,361	4,109

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

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TRUSTEES' REPORT AND FINANCIAL STATEMENTS**FOR THE YEAR ENDED 31 JULY 2024****BALANCE SHEET**
As at 31 July 2024

	Note	2024	2023
		£	£
Fixed Assets			
Tangible Assets		<u>-</u>	<u>-</u>
Current Assets			
Debtors	7	-	-
Cash at bank		<u>4,721</u>	<u>4,469</u>
		<u>4,721</u>	<u>4,469</u>
Liabilities			
Creditors: amounts falling due within one year	8	<u>(360)</u>	<u>(360)</u>
Net Current Assets		<u>4,361</u>	<u>4,109</u>
Net assets		<u>4,361</u>	<u>4,109</u>
Funds			
Restricted		-	-
Unrestricted		4,361	4,109
TOTAL FUNDS	11	<u>4,361</u>	<u>4,109</u>

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 2024.

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 24/04/2025 and were signed on their behalf by:



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 2019). 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)

2 <u>Income from Donations and Legacies</u>	2024			2023
	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds		
	£	£	£	£
Black Santa	880	-	880	1,000
Totals 2024	880	-	880	1,000
Totals 2023	1,000	-	1,000	

3 <u>Income from Charitable Activities</u>	2024			2023
	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds		
	£	£	£	£
Business to Arts	-	-	-	-
Totals 2024	-	-	-	-
Totals 2023	-	-	-	

4 <u>Staff Costs and Numbers</u>	2024	2023
	£	£
Gross Wages and Salaries	-	-
	-	-

No employee received emoluments of more than £60,000 (2023: None)

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

	2024	2023
	Number	Number
	-	-

5 <u>Expenditure</u>	2024			2023
	Unrestricted	Restricted	TOTAL	TOTAL
	Funds	Funds		
	£	£	£	£
Co-ordinator and Facilitator Fees	150	-	150	700
Accountancy	360	-	360	360
Memberships, subscriptions & registrations	117	-	117	115
Total 2024	627	-	627	1,175
Total 2023	1,175	-	1,175	

NOTES TO THE ACCOUNTS (CONTINUED)

6 Trustees remuneration & expenses

During the year, no Trustees received any remuneration (2023 - £NIL).

During the year, no Trustees received any benefits in kind (2023 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2023 - £NIL).

7 Debtors

	<u>2024</u>	<u>2023</u>
	£	£
Grants Receivable	-	-
Prepayments	-	-
	-	-

8 Creditors: amounts falling due within one year

	<u>2024</u>	<u>2023</u>
	£	£
Accruals & Deferred Income	-	-
Government Pension	-	-
Other Creditors	360	360
	360	360

9 Independent examiner's remuneration

The independent Examiner's remuneration amounts to an Independent Examination fee of £360 (2023 - £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 2023	Income	Expenditure	Transfer in/out	Balance at 31 July 2024
	£	£	£	£	£
<u>Restricted funds</u>					
Restricted funds	-	-	-	-	-
Total restricted funds	-	-	-	-	-
<u>Unrestricted funds</u>					
General funds	4,109	880	(627)		4,361
Total Unrestricted funds	4,109	880	(627)	-	4,361
Total of funds - current year	4,109	880	(627)	-	4,361

12 Statement of fund - prior year

	Balance at 1 August 2022	Income	Expenditure	Transfer in/out	Balance at 31 July 2023
Total unrestricted funds	4,284	1,000	(1,175)		4,109
Total restricted funds	-	-	-	-	-
Total of funds - prior year	4,284	1,000	(1,175)	-	4,109