

**ANTRIM COMMUNITY CHOIR**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

# ANTRIM COMMUNITY CHOIR

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mrs N Friel  
Miss A Carroll  
Mrs M Jenkins  
Mrs E Stevens  
Mrs M Mulholland  
Patrick Brannigan  
Kenneth Grant

**Charity number**

NIC 101327

**Principal address**

1 Brookvale  
Antrim  
BT41 2TU

**Independent Examiner**

Amanda Harbinson, FCA  
Corrigan CA Limited  
24 Greystone Road  
Antrim  
N Ireland  
BT41 2QN

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# ANTRIM COMMUNITY CHOIR

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# ANTRIM COMMUNITY CHOIR

## CHAIRPERSON'S REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

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The trustees present their report with the financial statements of the charity for the year ended 31st December 2023.

#### Chairperson's Report

"People, People who need people,  
Are the luckiest people in the world?"  
From The Musical Funny Girl

A few of us, 7 in total came together in November 2011 always having wanted to sing but for all sorts of reason never did so. This is a challenge, possibly for many men and women of a certain age who in early life were told they couldn't sing. Many of our members are now realising that dream in an all inclusive, non audition Community Choir. The Choir helps to bring about social interaction, physical and mental health and wellbeing, enjoyment and fun with like-minded people. As our membership increased we quickly became a constituted group at our first AGM 8<sup>th</sup> February 2012, gaining Charity status in Feb.2015 with the then newly formed Charity Commission for Northern Ireland.

Antrim Community Choir exists to bring together the voices in our community. Singing together we celebrate our diversity and find our common ground. Everyone over the age of 18 years old is welcome. We have a Voluntary Committee of 7 choir members and a self-employed dynamic Musical Director.

Our voluntary committee is very capably run by Noreen Friel (Voluntary Secretary), Adele Carroll (Voluntary Treasurer), Eileen Stevens (Voluntary Committee Member), Mabel Jenkins (Voluntary committee member), Kenny Grant (Voluntary Committee Member) and Paddy Brannigan (Committee Member).

All committee members are elected by The Choir members and a Chairperson is elected by the newly elected committee at every A.G.M presently being myself; Marie T Mulholland. Our musical director is the one and only Una McCann who has been with us since the beginning of this singing journey. She not only teaches us all how to sing like we never thought we could but comes to all committee meetings on her own time in an advisory capacity. We all deeply appreciate her time, advice and input to all discussions on projects and public performances, suggestions and her unique insight on how everything we get involved in musically should work. We call it the Una Touch. It never fails.

We all take our roles and responsibilities seriously and do our best for the good of everyone involved in Antrim Community Choir. The trustees all truly love to sing with a group of like-minded people but have also selflessly stepped up to help with the running of the choir. Most importantly, we still find time to sing.

As charity regulations insist we meet 4 times a year one of which is our A.G.M..

We all truly love to just sing, with like-minded people like yourselves, but selflessly have all stepped up to help with the running of the choir and for the better good of all. And most importantly we still find time to sing.

Until June 2023 the Choir rehearsed on Wednesday evenings in Stiles Community Centre, Antrim but after using the community hall at St Josephs for our FANTASTIC Banish The Winter Blues project in February 2023 we just knew we would be on the move again as Una was excited with the fantastic acoustics in that hall. This is a busy popular community hall and did not become available immediately until September 2023. The Choir changed their weekly rehearsals to Monday evenings in the community hall at St Joseph's, Greystone Road, Antrim from September 2023.

After careful research and deliberation it was agreed that Our Candlelit Concert would be performed in St Joseph's Church, Antrim in November 2023. There was a lot of hard work and determination by so many people from the end of September 2023 to make the venue look and feel magical for the event. It was unforgettable!

# ANTRIM COMMUNITY CHOIR

## CHAIRPERSON'S REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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It is a moment in time that anyone who attended will never forget, it was just amazing. The words thank you are certainly not adequate to convey how much all those who made it all possible are appreciated.

Rehearsals are now fully committed to Monday nights, where we meet and greet each other and enjoy the learning process for our songs because Una has a unique talent to teach all people. In her own words, "If you have a voice and YOU WANT to sing I can teach you". She definitely does that and with incredible patience.

When we raise the roof after each group, eventually achieve all harmonies to her standard, AND WE ALL SING AS ONE, we are reminded of HOW WE ALL DEPEND ON EACH OTHER, just what a team we all are and at moments like that we realise, our confidence, our happiness and our sense of achievement that makes us all feel we could do any project or public performance. These positive well being thoughts are what keep us all coming every Monday night for amazing singing and social experiences. We all leave with a lilt on our lips and a smile on our faces.



Marie T Mulholland  
Chairperson



# ANTRIM COMMUNITY CHOIR

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the choir's governing document, the Charities Act (Northern Ireland) 2008 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)" (effective 1 January 2019).

### **Objectives and activities**

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

Antrim Community Choir exists to bring together the voices of our community to share the joy of music, gaining the physical and mental wellbeing which singing with a group of like-minded people develops, having fun as a group with this non-audition choir. Singing together, we celebrate our diversity and find our common ground, while offering dignity and respect to all. Every voice is welcome. The Community Choir is not limited to those from Antrim but encompasses all of Northern Ireland and has members of all abilities and ages travelling from Ballyclare, Ballymena, Broughshane, Belfast, Crumlin, Dundrum, Newtownabbey, Randalstown, Toomebridge and Magherafelt.

It is governed by a constitution which was formally adopted on 8<sup>th</sup> February 2012. It is an association open to any individual over the age of 18 irrespective of ethnic identity, gender, sexual orientation, nationality, class, marital status, political or religious opinion who support the aims of the Choir.

It is managed and controlled by a voluntary committee which consists of three office bearers; Honorary Chair, Honorary Secretary, Honorary Treasurer and four ordinary members who are elected annually at the Annual General Meeting.

All trustees give their time voluntarily and receive no remuneration or other benefits.

### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the choir should undertake.

### **Main Activities:**

Antrim Community Choir aim to be as independent as possible. They apply to funders when they are organising specific programmes.

Monthly choir member fees are currently £25 and these were paid during the year by bank transfer, cheque or cash on the first Monday of each month. This can be broken down for those who wish to pay gift aid into £5 fee and £20 gift aided donation.

# ANTRIM COMMUNITY CHOIR

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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### Summary of Main Achievements during the year:

February 2023:- "Banish The Winter Blues": A Celebration Of The Life Of Robbie Burns and Scottish Culture Through Poetry, Prose, Song and Dance performed in The Community Hall at St Josephs. A full capacity of people enjoyed a wonderful momentous night.

June 3<sup>rd</sup> and 4<sup>th</sup> 2023: Antrim Community Choir accepted an invitation from Soundroutesingers Glasgow. This was a great experience for everyone who went. We visited AND SANG at Robbie Burns Museum Ayre Scotland before returning home on a ferry. This was unforgettable. Davy McBride, a photographer, travelled with us and captured our escapades and performances in Glasgow and at The Robbie Burns Museum. We intend to organise a night to share all these videos and photographs with our members. We would like to thank Davy for his commitment, time and effort. This will help hold our singing performances memories as the years fly past.

November 2023: Antrim Community Choir performed at their Light Up Winter Candlelit Concert bringing together audiences from all grass root community groups. This was unforgettable and a great achievement for Antrim Community Choir. It was a wonderful success.

Each year we all feel very privileged to sing in the Palliative care unit in Antrim Area Hospital. This experience concentrates all of our minds on the real meaning of Christmas.

On Saturday 16th December 2023, all wrapped up, we supported the Black Santa Sit out Christmas appeal and sang on the steps of St Anne's Cathedral.

Lastly on 18th December 2023 in the community hall in St Josephs we held an event for the senior members of our community. Una and the choir members provided a Kaleidoscope of the colours of Christmas in music, song, stories and poetry all enjoyed with a little Christmas Cuppa and sweet treat supper. People just need to feel wanted, loved and welcome. They need to share happiness, peace and joy together with others. This is so badly needed in this world we all live in!

As an all inclusive community choir we try to make the spirit of Christmas every single week when we all get together at rehearsals. Each member goes home each week from rehearsals hopefully with renewed hope and feeling more energised for whatever struggles we face.

Successful funding applications were made during the year to St Anne's Cathedral for Sit Out Santa and Antrim & Newtownabbey Borough Council.

This past year, Antrim Community Choir has scaled greater heights. Singing further than ever before over glens and dales, rivers and valleys throughout this beautiful land we call home. It's all about connection with people, voices, smiles and laughter all shining through the good times and not so good.

# ANTRIM COMMUNITY CHOIR

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### Financial review

The main source of income was from donations of £11,489 and in addition the Choir also received grant funding of £1,700.

Despite grant funding being greatly reduced overall income increased in the year due primarily due to an increase in donations received.

Income includes an amount of £418 which is expected to be received after the year end in relation gift aid claims being submitted to HMRC.

There was however a greater increase in expenses in the year and this has resulted in a negative movement of - £2,383 in the year. Restricted reserves at the year end were £0 (£253 in 2022) and unrestricted reserves were £224 (£2,354 in 2022).

#### Risk Management:

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurances against fraud and error.

Risk is reviewed on a regular basis and actions and controls to mitigate against risk are developed and agreed by the Trustees.

#### Reserve Policy:

The trustees wish to establish and maintain a level of reserves that it requires to enable on-going delivery of its operations and services. Reserves are needed to bridge the funding gap between spending and receiving resources. The trustees would wish to have 3 months operating costs in reserves.

The actual unrestricted reserves as at 31<sup>st</sup> December 2023 were a minus figure of £224 (2022 £2,354). This is evidently less than one usual months reserves. The Trustees will continue to strive to accumulate the desired level of reserves.

#### Volunteers:

A great contribution is made by member volunteers and we would like to acknowledge their commitment in terms of time, energy and expertise.

Everything I have just related could never happen without a great many people all working voluntarily for the good of us all. On behalf of Antrim Community Choir I want to say a very sincere thank you to you all, for your time effort commitment and support.

#### Future Plans:

Looking forward to 2024 the Trustees plan to:

- Organise A Sing For Joy event in June 2024 bringing together 3 choirs and their choir leaders and our friends from Scotland, The Should Route Singers, who we visited in Glasgow in 2023. This will be a day of singing full of joy to help bring mental health and suicide awareness to everyone's mind
- Host our Winter Candlelit concert this year in All Saints Church in Antrim in November 2024
- Support the Sitout Santa Appeal by singing with the Dean on the steps of St Anne's Cathedral
- Sing in The Palliative Care Unit at Antrim Area Hospital in December 2024.



# ANTRIM COMMUNITY CHOIR

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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### **Structure, governance and management**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

The trustees who served during the year were:

Mrs N Friel  
Miss A Carroll  
Mrs M Jenkins  
Mrs E Stevens  
Mrs M Mulholland  
Patrick Brannigan  
Kenneth Grant

The trustees' report was approved by the Board of Trustees.

Mrs M Mulholland  
**Trustee**

5 July 2024

# **ANTRIM COMMUNITY CHOIR**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### **FOR THE YEAR ENDED 31 DECEMBER 2023**

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The trustees are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and the provisions of the trust deed. 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

# ANTRIM COMMUNITY CHOIR

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ANTRIM COMMUNITY CHOIR

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I report on the Antrim Community Choir of the choir for the year ended 31 December 2023, which are set out on pages 8 to 13

#### Respective responsibilities of trustees and examiner

The trustees consider that an audit is not required for this year under section 65 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 65 of the Charities Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 65(9)(b) of the Charities Act; and
- (iii) to 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 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 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.

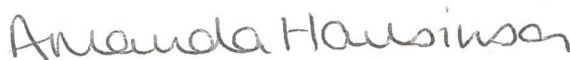
#### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with the directions of the Charity Commission for Northern Ireland; and
  - (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act;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.



Amanda Harbinsn, FCA  
Corrigan CA Limited, Chartered Accountants & Registered Auditors  
24 Greystone Road, Antrim, BT41 2QN  
Dated: 5 July 2024

# ANTRIM COMMUNITY CHOIR

## BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	12		13		302
<b>Current assets</b>					
Debtors	13	418		-	
Cash at bank and in hand		313		2,918	
		<u>731</u>		<u>2,918</u>	
<b>Creditors: amounts falling due within one year</b>	14	(520)		(613)	
<b>Net current assets</b>			211		2,305
<b>Total assets less current liabilities</b>			<u>224</u>		<u>2,607</u>
<b>Net assets excluding pension liability</b>			224		2,607
			<u><u>      </u></u>		<u><u>      </u></u>
<b>The funds of the choir</b>					
Restricted income funds	15		-		253
Unrestricted funds			224		2,354
			<u>224</u>		<u>2,607</u>
			<u><u>      </u></u>		<u><u>      </u></u>

The financial statements were approved by the trustees on 5 July 2024

*Adele Carroll*  
Miss A Carroll  
Trustee

*Mrs M Mulholland*  
Mrs M Mulholland  
Trustee



# ANTRIM COMMUNITY CHOIR

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
<b><u>Income and endowments from:</u></b>					
Donations and legacies	4	13,454	1,200	14,654	16,333
Charitable activities	3	4,708	-	4,708	903
Other income	5	418	-	418	600
<b>Total income</b>		<u>18,580</u>	<u>1,200</u>	<u>19,780</u>	<u>17,836</u>
<b><u>Expenditure on:</u></b>					
Raising funds	6	<u>18,448</u>	<u>425</u>	<u>18,873</u>	<u>15,140</u>
Charitable activities	7	<u>2,262</u>	<u>1,028</u>	<u>3,290</u>	<u>2,112</u>
<b>Total resources expended</b>		<u>20,710</u>	<u>1,453</u>	<u>22,163</u>	<u>17,252</u>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(2,130)	(253)	(2,383)	584
Fund balances at 1 January 2023		<u>2,354</u>	<u>253</u>	<u>2,607</u>	<u>2,023</u>
<b>Fund balances at 31 December 2023</b>		<u>224</u>	<u>-</u>	<u>224</u>	<u>2,607</u>

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# ANTRIM COMMUNITY CHOIR

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Critical accounting estimates and judgements

In the application of the choir'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.

### 2 Accounting policies

#### Charity information

Antrim Community Choir is an all inclusive, all-ability, non-audition choir accepting ages 18 and over..

#### 2.1 Accounting convention

The accounts have been prepared in accordance with the choir's governing document, the Charities Act 2011 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 choir is a Public Benefit Entity as defined by FRS 102.

The choir 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the choir. 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.

#### 2.2 Going concern

The choir meets its day to day working capital requirements through the money raised and grants receivable.

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

#### 2.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 2.4 Incoming resources

# ANTRIM COMMUNITY CHOIR

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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### 2 Accounting policies

(Continued)

Income is recognised when the choir 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 choir 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.

#### 2.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is accounted for on a receipts and payments basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### 2.6 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, fittings & equipment	20% Straight Line
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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 recognised in the statement of financial activities.

#### 2.7 Impairment of fixed assets

At each reporting end date, the choir 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).

#### 2.8 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.



ANTRIM COMMUNITY CHOIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023

2 Accounting policies (Continued)

2.9 Financial instruments

The choir 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 choir's balance sheet when the choir 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.

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.

Derecognition of financial liabilities

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

2.10 Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

3 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Charitable Activities		
Sale of goods	4,708	903



# ANTRIM COMMUNITY CHOIR

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 4 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Donations and gifts	11,489	-	11,489	3,427
Grants receivable	500	1,200	1,700	9,189
Membership Donations	1,465	-	1,465	3,717
	<u>13,454</u>	<u>1,200</u>	<u>14,654</u>	<u>16,333</u>
For the year ended 31 December 2022	<u>6,844</u>	<u>9,489</u>		<u>16,333</u>
<b>Grants receivable for core activities</b>				
Halifax Foundation	-	-	-	4,000
Enkalon trust	-	-	-	600
Antrim and Newtownabbey Borough Council	-	350	350	484
St Annes Cathedral	-	-	-	1,000
The Community Foundation	-	-	-	3,490
Black Santa	-	850	850	-
ASDA Foundation	500	-	500	-
	<u>500</u>	<u>1,200</u>	<u>1,700</u>	<u>9,189</u>

### 5 Other income

	Unrestricted funds 2023	Unrestricted funds 2022
	£	£
Other income	<u>418</u>	<u>600</u>

### 6 Raising funds

	Unrestricted funds	Restricted funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
<u>Fundraising and publicity</u>				
Other fundraising costs	18,448	425	18,873	15,140
	<u>18,448</u>	<u>425</u>	<u>18,873</u>	<u>15,140</u>

# ANTRIM COMMUNITY CHOIR

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 6 Raising funds

(Continued)

For the year ended 31 December 2022

Fundraising and publicity	6,292	8,848	15,140
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Musical Direction in year £ 5,700 (2022-£5,890)

### 7 Charitable activities

2023  
£

2022  
£

Charitable expenditure	3,290	2,112
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Included in expenditure are the following:

2023  
£

2022  
£

Insurance	402	396
Rent	1,247	593
Printing, postage & stationery	246	48
Computer Running	297	-
Sundry	37	25
Accountancy	624	625
Bank Charges	147	128
Depreciation	290	297

### 8 Net movement in funds

2023  
£

2022  
£

The net movement in funds is stated after charging/(crediting):

Depreciation of owned tangible fixed assets	290	298
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### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

# ANTRIM COMMUNITY CHOIR

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	<u>none</u>	<u>none</u>

### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 12 Tangible fixed assets

	Fixtures, fittings & equipment £
<b>Cost</b>	
At 1 January 2023	<u>1,486</u>
At 31 December 2023	<u>1,486</u>
<b>Depreciation and impairment</b>	
At 1 January 2023	<u>1,183</u>
Depreciation charged in the year	<u>290</u>
At 31 December 2023	<u>1,473</u>
<b>Carrying amount</b>	
At 31 December 2023	<u>13</u>
At 31 December 2022	<u>302</u>

### 13 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Other debtors	<u>418</u>	<u>-</u>

# ANTRIM COMMUNITY CHOIR

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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

	2023 £	2022 £
Trade creditors	-	24
Accruals and deferred income	520	589
	<u>520</u>	<u>613</u>

### 15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2023 £
	253	1,200	(1,453)	-	-
	<u>253</u>	<u>1,200</u>	<u>(1,453)</u>	<u>-</u>	<u>-</u>
Previous year:	At 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2022 £
	1,537	9,489	(9,808)	(965)	253
	<u>1,537</u>	<u>9,489</u>	<u>(9,808)</u>	<u>(965)</u>	<u>253</u>

### 16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2023 £
General funds	2,354	18,580	(20,710)	-	224
	<u>2,354</u>	<u>18,580</u>	<u>(20,710)</u>	<u>-</u>	<u>224</u>
Previous year:	At 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2022 £
General funds	486	8,347	(7,444)	965	2,354
	<u>486</u>	<u>8,347</u>	<u>(7,444)</u>	<u>965</u>	<u>2,354</u>



**ANTRIM COMMUNITY CHOIR**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**17 Analysis of net assets between funds**

	Unrestricted £	Restricted £	Total £
Fund balances at 31 December 2023 are represented by:			
Tangible assets	13	-	13
Current assets/(liabilities)	211	-	211
	<u>224</u>	<u>-</u>	<u>224</u>

**18 Related party transactions**

No related party transactions in the period