

ANTRIM COMMUNITY CHOIR

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

ANTRIM COMMUNITY CHOIR

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs N Friel Miss A Carroll Mrs E Stevens Mrs M Mulholland Mr P Brannigan Mrs P McAuley Mrs M A McAuley	(Appointed 8 October 2024) (Appointed 8 October 2024)
----------	--	--

Charity number	NIC 101327
----------------	------------

Principal address	1 Brookvale Antrim BT41 2TU
-------------------	-----------------------------------

Independent Examiner	Aidan Corrigan, ACA Corrigan CA Limited 24 Greystone Road Antrim N Ireland BT41 2QN
----------------------	--

ANTRIM COMMUNITY CHOIR

CONTENTS

	Page
Trustees' report	3 - 6
Statement of trustees' responsibilities	7
Independent Examiners Report	8
Statement of financial activities	10
Balance sheet	9
Notes to the accounts	11 - 18

ANTRIM COMMUNITY CHOIR

CHAIRPERSON'S REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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..

The Choir rehearses every Monday night from 7:15pm to 9:15pm in St Joseph's Community Hall in Antrim with a short tea break during it.

We acknowledge that sometimes people may occasionally become fundraising weary so we have made the conscious decision to remain as independent as possible. This independence allows us the freedom to determine what, when and where we perform.

We do apply to funders who are working with publicly donated funds to help when we are organising projects. We have been successful with applications with these funders in the past and hopefully will be just as successful in the future. Such funding is often restricted and typically cover project-related costs and frequently exclude core running expenses. As such, continued fundraising remains essential to sustaining the choir's day-to-day operations. This is a shared responsibility and an inherent part of being a member of Antrim Community Choir.

A monthly member subscription is now £25 which is greatly appreciated as this pays for our monthly running expenses which include the rent of the hall, public liability insurance, monthly agreed fees to our dynamic Musical Director, printing and annual accountancy fees.

The procedure to pay membership of Antrim Community Choir is by bank transfer into our ACC Bank Account, cheque or by 4 weekly payments of £6.25. All bank account details are on the membership forms.

The choir rehearses for ten months of the year, from January to June and again from September to December, with a scheduled summer break of eight weeks during July and August.

Una has established a WhatsApp group for Antrim Community Choir, which has proven invaluable for efficiently sharing information with members. Any member who wishes to be added to the group is encouraged to provide their mobile number to Una at a convenient time.

ANTRIM COMMUNITY CHOIR

CHAIRPERSON'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The use of WhatsApp has also enhanced our musical preparation. Una shares harmonies and lyrics in the group, enabling members to familiarise themselves with the material at their own pace. While this is entirely optional, many find it an enjoyable and relaxing way to engage with the music—singing along from the comfort of their own kitchen, perhaps with only the birds for an audience.

Acknowledgements and Thanks

We gratefully acknowledge the generous support of the following individuals and organisations:

Howdens, Antrim

The Whyte Family cash donation enabled Antrim Community Choir to purchase a new portable defibrillator. Antrim Community Choir paid £85 towards cost of the defibrillator.

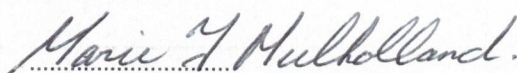
Nanabelle's, Antrim

This support enables us to continue our work and expand our reach within the community.

Reflections and Gratitude

2024 was a rewarding and dynamic year for Antrim Community Choir, filled with meaningful performances, new partnerships, and deepened community ties. We offer our heartfelt thanks to our Musical Director, Una McCann, whose talent, vision, and dedication have been instrumental in shaping the choir's success and spirit.

We also extend our appreciation to the voluntary committee for their tireless work behind the scenes, and to every member of the choir for their commitment, enthusiasm, and generosity of spirit. Together, we continue to demonstrate the transformative power of music — ordinary people achieving extraordinary things.



Marie T Mulholland
Chairperson

ANTRIM COMMUNITY CHOIR

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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 8th 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 2024

Summary of Main Achievements during the year:

March 2024 – "We Can Sing" Festival, Derry~Londonderry

In March, members of Antrim Community Choir travelled to Derry to participate in the "We Can Sing" festival. This uplifting event brought together choirs from across the region and was a valuable opportunity to collaborate and perform under the direction of our Musical Director, Una McCann.

May 2024 – Support Performance for Lore

On Saturday 4th May, the choir had the honour of performing as the support act for Lore at a community concert held in Antrim Courthouse. This event offered a valuable performance platform and was warmly received by the local audience.

June 2024 – "Sing for Joy" and "Northern Sounds"

On Saturday 15th June, Antrim Community Choir hosted "Sing for Joy" in the Community Hall at St. Joseph's, Antrim. This celebratory event welcomed choirs from across Northern Ireland and included the Sound Route Singers from Glasgow as our featured international guests. The day concluded with an evening concert featuring performances by all participating choirs, and special guests The Henry Girls, whose appearance was a particular highlight.

Later that month, on 20th June, choir members joined singers from across Northern Ireland to participate in "Northern Sounds," a collaborative choral performance held in the iconic Guildhall, Derry~Londonderry. This event further strengthened inter-choir relationships and showcased the power of communal singing in a historic setting.

November 2024 – Community Engagement Events

The second half of the year saw the return of our much-loved Vintage Tea Afternoon, held on Saturday 9th November in St. Joseph's Community Hall. The relaxed and welcoming atmosphere provided an enjoyable afternoon of music and refreshments, with guest performances by Una McCann and Colin Reid, alongside the choir. On Saturday 23rd November, the choir hosted its annual Candlelit Concert in All Saints Church, Antrim. This special evening featured performances by Antrim Community Choir and a roster of distinguished Northern Irish musicians, including:

Suzann Savage – Internationally acclaimed soprano

Ruth McGinley – Renowned concert pianist

Claire Creelman – All-Ireland champion harpist

Cri – A vocal group featuring Sheenagh and Aileen from the renowned Weir family of Maghera

We extend our sincere thanks to Archdeacon Stephen McBride, Rev. Peter Blake, Mrs. Irene Gates, and the All Saints Church community for their invaluable support in hosting and facilitating this event.

December 2024 – Community Outreach

Antrim Community Choir remains committed to giving back through music. In December, the choir dedicated its three weekly rehearsals to community outreach performances at the following venues:

Antrim Library (2nd December)

Antrim Area Hospital Palliative Care Unit (9th December)

The Simon Community, The Foyer, Belfast (16th December)

These visits allowed us to bring comfort, connection, and joy through music to audiences who may not otherwise have access to live performance.

ANTRIM COMMUNITY CHOIR

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial review

The main source of income was from donations of £9,635 and in addition the Choir also received grant funding of £880.

Despite grant funding being greatly reduced overall income only slightly reduced to last year.

There was a decrease in expenses in the year and this has resulted in a surplus of £1,215 in the year. Restricted reserves at the year end were £0 (£0 in 2023) and unrestricted reserves were £1,439 (£224 in 2023).

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 31st December 2024 was £1,439 (2023 £0). 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.

Structure, Governance and Management

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

ANTRIM COMMUNITY CHOIR

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees who served during the year were:

Mrs N Friel

Miss A Carroll

Mrs M Jenkins

Mrs E Stevens

Mrs M Mulholland

Mr P Brannigan

Mr Kenneth Grant

Mrs P McAuley

Mrs M A McAuley

(Resigned 16 September 2024)

(Resigned 16 September 2024)

(Appointed 8 October 2024)

(Appointed 8 October 2024)

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



Mrs M Mulholland

Trustee

9 June 2025

ANTRIM COMMUNITY CHOIR

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2024

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

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 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 financial statements; and
- prepare the financial statements 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 choir and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the choir 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

I report on the Antrim Community Choir of the choir for the year ended 31 December 2024, which are set out on pages 9 to 17.

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.


Aidan Corrigan, ACA

Corrigan CA Limited, Chartered Accountants & Registered Auditors

24 Greystone Road, Antrim, BT41 2QN

Dated: 9 June 2025

ANTRIM COMMUNITY CHOIR

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		1,103		13
Current assets					
Debtors	13	418		418	
Cash at bank and in hand		468		313	
		886		731	
Creditors: amounts falling due within one year	14	(520)		(520)	
Net current assets			366		211
Total assets less current liabilities			1,469		224
The funds of the choir					
Unrestricted funds	15		1,469		224
			1,469		224

The financial statements were approved by the trustees on 9 June 2025

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 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	4	10,950	1,865	12,815	14,654
Charitable activities	3	6,889	-	6,889	4,708
Other income	5	-	-	-	418
Total income		17,839	1,865	19,704	19,780
<u>Expenditure on:</u>					
Raising funds	6	15,314	-	15,314	18,873
Charitable activities	7	2,265	880	3,145	3,290
Total resources expended		17,579	880	18,459	22,163
Net incoming/(outgoing) resources before transfers		260	985	1,245	(2,383)
Gross transfers between funds		985	(985)	-	-
Net income/(expenditure) for the year/ Net movement in funds		1,245	-	1,245	(2,383)
Fund balances at 1 January 2024		224	-	224	2,607
Fund balances at 31 December 2024		1,469	-	1,469	224

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 2024

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.

ANTRIM COMMUNITY CHOIR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

2 Accounting policies

(Continued)

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

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.

ANTRIM COMMUNITY CHOIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

2 Accounting policies

(Continued)

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
--------------------------------	-------------------

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.

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.

ANTRIM COMMUNITY CHOIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

2 Accounting policies

(Continued)

Derecognition of financial liabilities

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

2.10 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 choir is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.11 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 2024 £	Unrestricted funds 2023 £
Charitable Activities		
Sale of services	6,889	4,708

ANTRIM COMMUNITY CHOIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

4 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Donations and gifts	8,650	985	9,635	11,489
Grants receivable	-	880	880	1,700
Membership Donations	2,300	-	2,300	1,465
	<u>10,950</u>	<u>1,865</u>	<u>12,815</u>	<u>14,654</u>
For the year ended 31 December 2023	<u>13,454</u>	<u>1,200</u>		<u>14,654</u>

Grants receivable for core activities

Antrim and Newtownabbey Borough Council	-	-	-	350
Black Santa	-	880	880	850
ASDA Foundation	-	-	-	500
	<u>-</u>	<u>880</u>	<u>880</u>	<u>1,700</u>

5 Other income

	Unrestricted funds 2024	Unrestricted funds 2023
	£	£
Other income	-	418
	<u>-</u>	<u>418</u>

6 Raising funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Total 2023
	£	£	£	£
<u>Fundraising and publicity</u>				
Other fundraising costs	15,314	-	15,314	18,873
	<u>15,314</u>	<u>-</u>	<u>15,314</u>	<u>18,873</u>
For the year ended 31 December 2023				
Fundraising and publicity	18,448	425		18,873
	<u>18,448</u>	<u>425</u>		<u>18,873</u>

Musical Direction in year £ 8,040 (2023-£5,700)

ANTRIM COMMUNITY CHOIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

7 Charitable activities

	Charitable expenditure 1 £	Charitable expenditure 7 £	Total 2024 £	Total 2023 £
Staff costs	-	50	50	-
Charitable expenditure	3,095	-	3,095	3,290
	3,095	50	3,145	3,290
	3,095	50	3,145	3,290

Included in expenditure are the following:

	Total 2024 £	Total 2023 £
Insurance	422	402
Rent	1,405	1,247
Printing, postage & stationery	-	246
Computer Running	247	297
Sundry	29	37
Accountancy	654	624
Bank Charges	92	147
Depreciation	276	290
Loss on disposal of tangible assets	50	-

8 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	276	290

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 2024

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	none	none
	=====	=====
Employment costs	2024 £	2023 £
	=====	=====

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 £
Cost	
At 1 January 2024	1,487
Additions	1,365
	=====
At 31 December 2024	2,852
	=====
Depreciation and impairment	
At 1 January 2024	1,473
Depreciation charged in the year	276
	=====
At 31 December 2024	1,749
	=====
Carrying amount	
At 31 December 2024	1,103
	=====
At 31 December 2023	13
	=====

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	418	418
	=====	=====

ANTRIM COMMUNITY CHOIR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	520	520

15 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 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2024 £
General funds	224	17,839	(17,579)	985	1,469

Previous year:	At 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2023 £
General funds	2,354	18,580	(20,710)	-	224

16 Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Fund balances at 31 December 2024 are represented by:			
Tangible assets	1,103	-	1,103
Current assets/(liabilities)	336	-	366
	1,439	-	1,469

17 Related party transactions

No related party transactions in the period