

# **Whitehead Community Association**

## **Trustees Annual Report and Unaudited Financial Statements for the year ended 31 March 2024**

**Registered Charity in Northern Ireland (NIC100433)**

**Company Registration Number: NI605135**

**WHITEHEAD COMMUNITY ASSOCIATION**  
**Company Limited by Guarantee**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2024**

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**CHARITY REFERENCE AND ADMINISTRATIVE DETAILS**

Registered charity name                      Whitehead Community Association

Charity registration number                104912

Company Registration Number              NI605135

Principal office                                19 Kings Road  
Whitehead  
Co Antrim  
BT38 9PT

The trustees                                    Mr M R Clarke  
Mr W Dornan  
Mr J Jones  
Mr P C Abraham  
Mrs A Abraham  
Mr B Luney  
Mr D Robinson (Resigned July 2023)  
Mrs V Reynolds

Company Members                            244 (as at 1 April 2024)

Bankers                                        Danske Bank  
Donegal Sq West  
Belfast  
Co Antrim  
BT1 6JS

Independent examiner                      Simon Hopper F.C.A.  
Hopper & Co  
6 Doagh Road  
Ballyclare  
BT39 9

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**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)**

The Trustees who are also directors for the purposes of company law present their report and the unaudited financial statements of the charity for the year ended 31st March 2024. The directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities " (FRS 102 Section 1A) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102 Section 1A), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Companies Act 2006 and UK Generally Accepted Practice.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Whitehead Community Association (the Association) is a company, limited by guarantee. It is administered in accordance with its articles of association and was registered with the Charity Commission for Northern Ireland on 19 May 2016.

The Association was formed in 1981 and is managed by a voluntary committee of up to 17 members, drawn from local residents who serve as individuals, or representative members who serve on behalf of local organisations. This management team contribute to the output of the organisation; The 17 posts are made up of executive members (Directors) and non-executive members.

**Directors:** The Legal, financial and governance matters of the Association are managed by a Board of Directors. The first Directors were selected from persons willing to serve at the formation of the company. New Directors are identified by the Board or by application to the Board and are appointed subject to demonstrating a strong support for the aims of the organisation. Having demonstrated a commitment to the Association, new Directors are appointed, subject to successful interview. The Executive Committee, i.e., the Chair, Vice Chair, Treasurer and Secretary, are appointed from within the Board each year, at the first committee meeting following the AGM. The 2023/2024 Financial Year saw resignations from David Robinson, Original Trustee and Treasurer. His service to the Association was outstanding and sustained over many years.

Current Directors: Bill Dornan, Chair  
Martin Clarke, Treasurer  
Jeremy Jones, Secretary  
Paul Abraham  
Andrea Abraham  
Bill Luney

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**Management Committee**

**Non-Executive Members:** In partnership with the Directors, the non-executive members form the remainder of the management committee, and are responsible for providing support and guidance to the output of the organisation. This includes activities to support its aims and the long-term sustainability of the Association.

Current Non-Executive Management Committee Members:

Ann O'Donnell, Andrew Brown, Robert Logan, Patricia Ingram, Adrian Woods, Phil Randle and Gail McAleese

Management Committee meetings are held on the second Thursday of each month.

**Company Membership:** Any resident of Whitehead, Islandmagee or Ballycarry (defined by the electoral ward of Larne Lough) who is supportive of the aims of the organisation is eligible to apply to become a member of the Association. Applications are made to the Board, they are vetted, and once approved at a full committee meeting, the applicant becomes a member of the Association and has voting rights at the AGM.

**Employees:** There are two Centre Manager positions job sharing the Manager's role on a part time basis. Rosemary Allen has been filling both roles on a 35 hour per week basis since July 2023 due to the resignation of the previous manager, Marianne McVey. A new part time Centre Manager, Stephen O'Donoghue, has been recruited and will commence early in the new financial year. Agnes Golec is employed on a part time basis for three hours a day Monday to Friday to clean the Centre. In August 2022 two part time Community Engagement Officers, Melissa Martin and Ann Hunter, were appointed using three-year funding provided by the Department of Communities and administered by the Rank Foundation.

**OBJECTIVES AND ACTIVITIES**

**Objectives:**

The organisation promotes diversity, especially cross-community, and endeavours to make every person welcome, regardless of religion, ethnic identity, political beliefs, disability, sex, race creed or nationality.

The objectives of the Association are to promote the benefits of the Whitehead area by associating with statutory and local authorities, voluntary organisations, residents and visitors, in a common effort to advance education, promote and foster a community spirit in favour of equality and diversity, and to provide or assist in the provision of facilities in the interest of social welfare for recreation.

**Activities:**

The Association owns and manages the Whitehead Centre situated at 19 Kings Road, Whitehead. The residents of Whitehead acquired the property (a former cinema) in 1977, to form a Community Centre which is located in the heart of the town's Conservation Area. Subsequently, major refurbishments in 2007/2008 and 2011/12 extended the community space. In the 2019/2020 The Association received grant

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funding to refurbish the Kings Road side of the building. This project saw the creation of the Whitehead Centre, which serves as a Community and Tourism Hub, with three additional retail outlet units for start-up businesses in the community. From the Centre, the Association delivers three main activities:

**Community Support:** By providing a range of community spaces, consisting of a large hall including kitchen, two function rooms and a small meeting room which has been named, The Norma Lynas Room in honour of a long-term resident, the Association can support multiple leisure, education and community groups. In addition, the Whitehead Centre on the Kings Road side of the building provides an exhibition space and has become a conduit for community & local tourism information. It provides signposting for welfare and leisure activities, together with being a focal point to promote the town to visitors.

**Business Accommodation:** The Whitehead Centre provides and manages a range of small business units that are available to local residents. The Association offers business accommodation on flexible terms to support new employment for the benefit of local residents and to add to the diversity of commercial offerings within the town.

**Annual Events:** The Association aims to deliver three major and a number of smaller annual events in support of its object; each of these events are run to foster community spirit and pride in the town.

1. [The Easter Monday 5-mile Road Race](#): The road race is the oldest non champion race in Northern Ireland and has been contested since 1924. 1 April 2024 saw the Centenary race run. The Association has facilitated this event since 2006. It attracts competitive and fun runners from clubs locally and across Northern Ireland.

2. [The Whitehead Festival](#): The festival is run over a 2-week summer period and brings together a wide range of groups and organisations to celebrate the best of Whitehead in a broad spectrum of activities and events.

3. [The Victorian Street Fair](#): Established in 2008 and usually run on the last Saturday in November or first Saturday in December, the street fair celebrates the heritage of the town with its Victorian theme. Street entertainers, craft and Christmas stalls, together with street vendors offer the perfect backdrop to the Christmas Lights switch on and firework display.

## **PUBLIC BENEFIT**

The public benefit resulting from the Association's work is the creation of social cohesion, allowing Whitehead and its environs to develop together as a community, offering chances for people to meet and work together, developing skill sets and widening the circle of social interaction and influence.

## **STATEMENT OF COMPLIANCE**

In setting our objectives and planning our activities for the year, the Directors have been given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

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## **ACHIEVEMENTS AND PERFORMANCE**

It has been heartening to see the 2023-2024 financial year bringing a resurgence of footfall to the Centre and to the Association's main events after the post covid slump in activity. Notification in March 2023 that our Service Level Agreement with Council was being cut, led to an anxious year of investigating alternative sources of income and lodging appeals against the decision. With significant backing and input from representatives at local government, Stormont and Westminster levels, we are relieved and delighted to report that in March 2024 we received notification our appeal to have our SLA payment reinstated was successful. This enabled us to advertise for a second Centre Manager with Steve O'Donoghue joining the staff in early April 2024.

### **Strategic Plan**

Sarah Quinlan offered her services, free of charge, to help the Association put together a Strategic Plan. Directors, Committee Members and Centre staff met with Sarah and her colleague Dominic Montague, to devise a community consultation questionnaire which was sent out to tenants, facility hire users, members, committee members and the public. Workshops for Committee Members, Directors and staff were held and from all the feedback gathered Sarah and Dominic devised a three-year Strategic Plan which was presented to the Committee in late March 2024. This was a very detailed and involved piece of work which will be invaluable in future planning and when applying for grants. The Management Committee is working through the recommendations and operational plan to implement the agreed strategies.

### **Business Accommodation**

- . The Laundry Room
- . Giraffe Associates
- . Snowglobe Training and Solution
- . Yau Kee Chinese Takeaway
- . Chrysalis Counselling and Training
- . Artisan Style
- . Natasha Swan Ceramics
- . Community Closet
- . Little Einsteins Child Care Facility

Artisan Style relocated to 25 Kings Road from 21 Kings Road in April 2023, filling the space left by Things Bright and Beautiful. The move provided them with increased space to diversify their stock and also enabled them to showcase their bag making work in the shop.

We welcomed Natasha Swan Ceramics to her new home at 23 Kings Road in June 2023 after the floor in the unit had been repaired and the floor covering replaced. Natasha shows her ceramic masterpieces in the shop providing a popular draw for residents and visitors to the town.

With 21 Kings Road vacant, the space was initially used to house the seven e-bikes provided to Whitehead Centre by DAERA and MEABC. After a number of very successful fund-raising second-hand clothing events

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in the main hall, the Directors agreed to trial a quality second hand clothing shop, run by volunteers, in the vacant unit. It was agreed that WCA would provide £500 to set the shop up and if, after six months, the shop income was not at least matching, but preferably exceeding, the rental value of the unit, it would revert to a tenancy arrangement. Ann and Melissa, together with numerous very enthusiastic volunteers, worked exceedingly hard on this and the "Community Closet" opened in October. It is currently returning in excess of £150 per week and provides the volunteers with opportunities for social interaction and shared responsibility for its day to day running. The shop is frequented by local residents and visitors, providing a welcoming space with the added bonus of quality pre-loved clothing at very affordable prices.

Add to this the obvious sustainability advantages of recycling and it has become a great success story and one which all the staff are rightly proud of.

In October 2023 long time tenants, Balmoral Barbers, gave notice that they were relocating to larger premises further up Balmoral Avenue. The unit was relet quickly and we were delighted to welcome Giraffe Associates, a business management consultancy specialising in sustainability, owned and operated by local businesswoman Gillian McKee.

Our small meeting room was renamed, the Norma Lynas Room and was repainted and fitted out with furnishings which provide a comfortable, warm space for visitors to the centre. This was funded through the Mid and East Antrim Borough Council's Warm Space Initiative. The space grows in popularity and has more recently been used regularly for one-on-one counselling sessions and for family access visits arranged by the local HSC Trust. The wall mural being created by local artist Lisa Puhlhofer has been started and will add the finishing touches to our warm and welcoming space.

### **Events run for the Community by the Association**

**April 2024 Centenary Easter Monday Road Race:** 1 April 2024 saw over 250 runners in the main five-mile race and almost 50 fun runners take part in the 100<sup>th</sup> anniversary of the oldest road race in Northern Ireland. The weather was perfect and music, bouncy castles, the Easter Bunny, colourful flags and crowds cheering on the runners made for a festive, fun filled experience for all. A huge thank you is due to the many sponsors and especially to all the volunteers.

**July 2023 Summer Festival:** The Festival was very successful with most events well attended. In spite of the wet weather the Food and Folk Fest was a great day with good crowds. A very successful fishing competition brought the festival to an end after almost four weeks of activities which catered for young and old. Tiny Lives was this year's chosen charity for the festival and we were pleased to hand a cheque for £409.00 to them.

**August 2023 – NI Craft Month:** Our first ever craft fair saw 21 stallholders in the main hall on 19 August. Workshops and demonstrations took place in the Exhibition space and music from Shindig was a great background to the buzz in the main hall. The BBQ, manned by Paul and Andrea Abraham and Desi Nixon was a hit and the coffee shop did a steady trade. A very respectable profit of £725.26 was made on the day which made all the hard work worthwhile. This also provided a great opportunity to establish firm working relationships with new and potential stallholders.

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**December 2023 Victorian Street Fair** – Another very successful Victorian Street Fair, carol service, lantern parade, Christmas lights switch on and firework display was held on 2 December. The Community Centre and Presbyterian halls were packed with craft traders and artists and the roads had a variety of entertainment, funfair rides and food stalls. Visitors arrived throughout the day by train and car adding to the crowds of locals enjoying the festive atmosphere. This unique even increases in popularity each year.

**Cinema Day:** A successful cinema day was run as part of the 2023 summer festival with Rosie Hickey from Strand Cinemas Ltd providing the screening equipment and license. This event was hugely successful with significant feedback requesting that we run more regular cinema events. This is something we are investigating and hoping to add to our list of smaller events.

**Coronation Day:** We collaborated with the Methodist Church in providing a community event on Saturday 6 May which involved screening the coronation ceremony in the Methodist Church Hall and our Exhibition space from 10am on the day of the coronation. Inclement weather forecasts led to cancelling the planned community picnic, however family entertainment was provided including bouncy castles and Bubble Trouble which were very popular. McMasters provided a free barbecue outside their premises on the day which was very well patronised.

**August Craft Month:** We engaged with local artists and crafters to build Whitehead's reputation as a supporter of arts and crafts. A Craft Market took place on August 19<sup>th</sup> which showcased local artists/crafters and enticed many new faces to the town. This is set to become an annual event on Centre's calendar.

### **Whitehead Centre**

Our Exhibition Space hosted local artists from the Steam Art group for a very successful two week show in April. The group sold more artworks than at any previous exhibition.

Local artists Barry Vance held a successful exhibition in late March 2024 displaying and selling his colourful works.

David Hume hosted a talk on Friday 5 May in the McGuigan Suite which was well attended and received excellent feedback.

A lovely outdoor bench was delivered and installed outside our Exhibition space in honour of the Lynas family. The bench has proved very popular and is well utilised.

### **Community Engagement:**

The Association continues to provide administrative and financial management support to Music and Mind and the Whitehead Wombles.

In addition, we have provided support to the Whitehead History Group to help them become established as a popular interest group in the area.

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**LG Elections:** On 18 May we were a polling station for the Local government elections. The Centre was open for voting from 7am until 10pm with a steady flow of voters throughout the day.

**Blood Transfusion Service:** We again hosted multiple blood transfusion service clinics over the year. These clinics are well attended with donations often exceeding expectations.

**Linking Generations NI:** From 21-28 April we hosted a drop-in event in the Exhibition Space for primary school children to compose letters or make cards to be distributed to Whitehead's private nursing homes to create connections across generations. The funders were very impressed and keen to collaborate in the future. There was good interaction with the public, particularly on Wednesday when some parents and grandparents used the event to entertain children out of school due to the strike action.

**Mencap** – We engaged with staff from Mencap to support Jordan, a local person with disabilities, to integrate into the community in a work and volunteer capacity. Jordan contributed two hours a week undertaking tasks such as leaflet drops for the Summer Festival and meeting and greeting visitors to the Centre.

**The Whitehead History Group** was formed and has proved very popular. They took a stand at the Victorian Street Fair which attracted significant interest and now have a social media presence. They continue to meet once a month with their talks and displays proving very popular.

**Community Police Liaison** – David Taggart is our new community police officer (the lovely Jonathan has gone to Australia) and he is keen to work closely with the community centre. The PSNI have grants available to run events and they will look into running one here at the Centre.

### **Maintenance Issues**

The original cinema building is in need of major renovation work with many big expenditure items. To this end we applied for a Peace Plus grant to carry out major capital works such as repairing the roof, removing asbestos, removing the oil storage tank and stage and sub dividing the main hall into a dedicated child care area with a state-of-the-art concert venue and removable stage. We were delighted when our application for £200,000 received a positive outcome. It is anticipated work will commence towards the end of 2024 or early in 2025. It is hoped that the remodelled and renovated spaces will provide the venues for new events which will generate additional income for the Centre to help it become more self-sustaining.

### **Tourism**

Local tour guides took approximately 30 board members of Great Lighthouses of Ireland, Irish Landmark Trust and MEABC's Tourism department on a tour of the Blackhead Lighthouse on 10 October. The group held a presentation in the McGuigan Suite which was a significant opportunity to promote our local area and the work of the community association. There was significant interest, particularly from Irish Lights, in utilising our e-bikes for those staying at the lighthouse. Many of the event providers expressed a desire

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to be part of our summer festival offerings with yacht charters, sea safaris, guides and storytellers and craft experiences. The visit was a great success with feedback being very positive about what this area has to offer tourists.

### **Committee Contribution**

The Association and the community centre are reliant, by their nature, on the voluntary contribution of individuals serving as members of the committee. The Association is supported on a daily basis by the work of its volunteers in numerous activities including administration, planning, support with planning and running events and running the Community Closet.

### **FINANCIAL REVIEW**

The Association operates as a non-profit making organisation. The Statement of Financial Activities shows a profit during the year. This has been achieved with the assistance of grants received, income from tenants and income from Service Level Agreement agreed with Mid and East Antrim Borough Council.

As with most organisations and private citizens, the last few financial years have been challenging. The Association has been particularly impacted by the significant increase in utility costs with electricity and oil prices going to unprecedented levels. The effect of this has been to cancel out the anticipated benefits of having paid off the UCIT loan in April 2023. With careful fiscal management the Association's finances have thankfully retained a degree of stability, allowing us to provide ongoing support to our community.

Grants have been received over the year from several sources to help offset the costs of running the Centre, including the Rank Foundation who fund the salaries of our Community Engagement Assistants and Mid and East Antrim Borough Council, who's SLA payment partially funds the Centre Manager and Cleaner wages.

The Community Centre operates on a very tight budget which requires the Committee to be constantly vigilant to the income and expenditure of the organisation.

The charity's incoming recourse for the year amounted to £142,052 (2023: £144,574). Principal sources of funding are from grants and donations as noted above. The outgoing expenditure for the year amounted to £125,135 (2023 £115,220) The net incomings for the year amounted to £16,917 (2023: incoming £29,354).

The Charity is extremely grateful to all its grant funders, without whose support Whitehead Community Association would not be able to run a number of its activities.

### **GOING CONCERN**

The activities of the trustees are dependent on ongoing contributions from its members. The Trustees are of the opinion that the Charity has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report and

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subject to the continuing support from members to fund on an ongoing basis the trustee's current activities and other financial commitments.

### **RESERVES POLICY**

The Trustees have considered the level of unrestricted reserves that it is appropriate to hold taking account of current and ongoing commitments. It is the policy of the Trustees to hold between two and six month's normal expenditure, this equate to between £15,618 and £46,854. At the year-end unrestricted "free" reserves, i.e. those unrestricted reserves not associated with fixed assets, were £23,537 which is within the level of reserves target. The Trustees, however, consider it prudent to hold reserves at this level as the funding of its present activities is dependent of the ongoing financial support of its funders.

### **RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS**

The trustees (who are also the directors of Whitehead Community Association for the purposes of company law) are responsible for preparing the Directors ' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS I 02);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue to operate.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities Act (Northern Ireland) 2008 and Charities Act (Northern Ireland) 2013 and Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. 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.

The directors are responsible for the maintenance and integrity of the charitable company and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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**PLANS FOR THE FUTURE PERIOD**

With the successful application for Peace Plus grant funding in the amount of £200,000, our focus for the coming year will be on project managing the significant renovations to the main hall while ensuring minimal disruption for our tenants and facility users.

The Strategic Planning work undertaken has also provided the Association with plans to build on the historic reputation and success of the organisation. The plan is a clear indication of the Association's desire to grow an organisation that thinks strategically and delivers sustainable benefits for those it supports.

Over the next three to five years the Association will focus on four strategic outcomes:

1. Grow the Whitehead Community Centre as a hub for more diverse activities, groups and events.
2. Expand WCA-led annual events such as the Easter Road Race, Victorian Street Fair and Summer Festival, enriching these experiences for the whole community.
3. Create a rewarding volunteering program that emphasises relationship building and fosters a sense of community ownership and involvement.
4. Maintain high standards and best practices in governance.

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The Trustees' annual report was approved on 18 July 2024 and signed on behalf of the board of trustees by:-

Bill Dornan  
Acting Chairperson and Director  
Whitehead Community Association

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**INDEPENDENT EXAMINERS REPORT**  
**YEAR ENDED 31 MARCH 2024**

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF WHITEHEAD COMMUNITY ASSOCIATION**

I report on the financial statements of Whitehead Community Association for the year ended 31<sup>st</sup> March 2024 which are contained within the 2024 Annual Report.

**Respective responsibilities of trustees and independent examiner**

Whitehead Community Association's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities Act (Northern Ireland) 2008.

Whitehead Community Association's trustees consider that an audit is not required under section 65(2) (audit) of the Charities Act (Northern Ireland) 2008 for the year and that an independent examination under section 64(1) of the Charities Act (Northern Ireland) 2008 is required.

It is my responsibility to:

- examine the accounts
- to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out under Section 65 of the Charities Act (Northern Ireland) 2008. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with Section 63 of the charities Act (Northern Ireland) 2008, and
- to prepare financial statements which accord with the accounting records in accordance with Section 64 of the Charities Act (Northern Ireland) 2008 have not been met; or

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(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

---

S Hopper FCA  
Partner  
Hopper & Co

18 July 2024

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**STATEMENT OF FINANCIAL ACTIVITY (INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
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**STATEMENT OF FINANCIAL ACTIVITY**

	Note	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
		£	£	£	£
<b>Income from:</b>					
Donations and legacies	2	22,163	15,615	37,778	73,151
Charitable Activities	3	95,021	8,765	103,786	71,347
Investment income	4	488	-	488	77
		-----	-----	-----	-----
<b>Total Income</b>		117,672	24,380	140,052	144,575
		-----	-----	-----	-----
<b>Expenditure on:</b>					
Charitable activities	7	93,708	31,427	125,135	115,220
		-----	-----	-----	-----
<b>Total Expenditure</b>		93,708	31,427	125,135	115,220
		-----	-----	-----	-----
Net Income		23,964	(7,047)	16,917	29,355
		-----	-----	-----	-----
Net movement in funds		23,964	(7,047)	16,917	29,355
Funds brought forward		166,894	455,708	622,602	593,247
		-----	-----	-----	-----
Funds carried forward	15	190,858	448,661	639,519	622,602
		=====	=====	=====	=====

All income and expenditure derive from continuing activities.

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

**WHITEHEAD COMMUNITY ASSOCIATION**  
**Company Limited by Guarantee**  
**BALANCE SHEET**  
**YEAR ENDED 31 MARCH 2024**

**BALANCE SHEET**

	Note	2024	2023
		£	£
<b>Fixed Assets</b>			
Tangible Fixed Assets	12	592,331	593,128
<b>Total fixed assets</b>		<u>592,331</u>	<u>593,128</u>
<b>Current Assets</b>			
Debtors	13	7,769	-
Cash and cash equivalents		41,485	37,216
<b>Total current assets</b>		<u>49,254</u>	<u>37,216</u>
<b>Creditors: amounts falling due within one year</b>	14	2,066	7,742
<b>Total Creditors</b>		<u>2,066</u>	<u>7,742</u>
<b>Net Current Assets</b>		<u>47,188</u>	<u>29,474</u>
<b>Total Net Assets</b>		<u>639,519</u>	<u>622,602</u>
<b>Funds of the charity</b>	15		
Restricted funds		448,661	455,708
Unrestricted funds		190,858	166,894
<b>Total charity funds</b>		<u>639,519</u>	<u>622,602</u>

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 18 July 2024 and are signed on behalf of the board by:

**WHITEHEAD COMMUNITY ASSOCIATION**  
**Company Limited by Guarantee**  
**BALANCE SHEET**  
**YEAR ENDED 31 MARCH 2024**

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Trustee & Director

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Trustee & Director

NI605135

The notes on pages 19 to 29 form part of these financial statements.

**WHITEHEAD COMMUNITY ASSOCIATION**  
**Company Limited by Guarantee**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 MARCH 2024**

## **NOTES TO THE ACCOUNTS**

### **1. ACCOUNTING POLICIES**

#### **General information**

The charity constitutes a public benefit entity as defined by FRS 102. The address of the principal office is 19 Kings Road, Whitehead, Co Antrim, BT38 9PT.

#### **Statement of compliance**

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102 Section 1A), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. The trustees consider that these policies are suitable, have been consistently applied and are supported by reasonable and prudent judgements and estimates.

#### **FUND ACCOUNTING**

The charity has various types of funds for which it is responsible, and which require separate disclosure. A definition of the various types of funds is as follows:

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific charitable activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are funds which are expendable at the discretion of the Charity in furtherance of its objectives. In addition to expenditure on activities such funds may be held in order to finance capital investment and working capital.

Designated funds are general funds set aside by the trustees for use in the future.

**WHITEHEAD COMMUNITY ASSOCIATION**  
**Company Limited by Guarantee**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**YEAR ENDED 31 MARCH 2024**

## **INCOMING RESOURCES**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

Voluntary income received by way of donations and gift is credited to revenue on a receivable basis.

The charity receives grants in respect of support services. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably.

If entitlement is not met, then these amounts are deferred. Revenue grants are credited to incoming resources on the earlier date of when they are received or when they are receivable unless they relate to a specified future period.

Other income represents income that cannot be reported under the other analysis headings provided within the SoFA.

### **(i) Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with insurance proceeds) the incoming resources and related expenditure are reported gross in the SoFA.

### **(ii) Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

### **(iii) Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

### **(iv) Contractual income and performance related grants**

This is only included in the SoFA once the related goods or services have been delivered.

### **(v) Gifts in kind**

**WHITEHEAD COMMUNITY ASSOCIATION**  
**Company Limited by Guarantee**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**YEAR ENDED 31 MARCH 2024**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**(vi) Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**(vii) Investment income**

This is included in the accounts in the period to which it relates.

**(viii) Investment gains and losses**

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**EXPENDITURE AND LIABILITIES**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. It is categorised under the following headings:

- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and includes salary costs, support service expenses, and an apportionment of support costs;
- Other expenditure represents those items not falling into the categories above.

**(i) Liability recognition**

Liabilities are recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

**(ii) Governance costs**

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**(iii) Grants with performance conditions**

**WHITEHEAD COMMUNITY ASSOCIATION**  
**Company Limited by Guarantee**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**YEAR ENDED 31 MARCH 2024**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**(iv) Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**(v) Support costs**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs.

They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on a basis consistent with the use of the resources. Staff costs and other overheads have been allocated based on time spent, per capita and activity.

**Employee benefits**

When employees have rendered service to the charity, temporary employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

**Value Added Tax**

The charity is not registered for VAT purposes, therefore expenditure is shown gross of VAT.

**ASSETS**

**(i) Tangible Fixed Assets**

The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values, on a straight-line basis over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows:

Equipment	25% Reducing balance
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In accordance with FRS102, assets under construction are not depreciated until such times as they are available for use.

Where the recoverable amount of a fixed asset is found to be below its net book value, the asset is written down to the recoverable figure and the loss on impairment is recognised in the SoFA.

**WHITEHEAD COMMUNITY ASSOCIATION**  
**Company Limited by Guarantee**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**YEAR ENDED 31 MARCH 2024**

**(ii) Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Leases**

Rentals payable under operating leases are charged to the SoFA on a straight-line basis over the period of the lease.

**Tax**

The charity benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid.

**Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Judgements and key sources of estimation uncertainty**

The following judgements including those involving estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

- depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

**2. DONATIONS AND LEGACIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£
<b>Donations</b>				
Donations	4,363	-	4,363	1,267
Grants	17,800	-	17,800	43,884
Rank Foundation	-	15,615	15,615	28,000
	-----	-----	-----	-----
	22,163	15,615	37,778	73,151
	-----	-----	-----	-----

**WHITEHEAD COMMUNITY ASSOCIATION**  
**Company Limited by Guarantee**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**YEAR ENDED 31 MARCH 2024**

**3. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£
Rental income	48,853	-	48,853	51,449
Easter Road Race	15,039	-	15,039	4,055
Summer Festival	7,667	-	7,667	7,471
Music in Mind	-	8,765	8,765	2,982
Victorian Street Fair	11,504	-	11,504	4,875
August Craft Month	585	-	585	515
Community Closet	6,199	-	6,199	-
Other Charitable Income	5,175	-	5,175	-
	-----	-----	-----	-----
	95,021	8,765	103,786	71,347
	-----	-----	-----	-----

**4. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£
Bank Interest Receivable	488	-	488	77
	-----	-----	-----	-----
	488	-	488	77
	-----	-----	-----	-----

**5. STAFF COSTS**

The total staff cost and employee benefits for the reporting period are analysed as follows:

	<b>2024</b>	<b>2023</b>
	£	£
Wages and salaries	57,905	48,152

The average head count of employees during the year was 4 (2023: 5)

No employee received employee benefits of more than £60,000 during the year NIL (2023: 0)

**WHITEHEAD COMMUNITY ASSOCIATION**  
**Company Limited by Guarantee**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**YEAR ENDED 31 MARCH 2024**

**6. EXPENDITURE ON CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£
Main Activity	92,292	31,427	123,719	113,166
Governance costs	1,416	-	1,416	2,054
	-----	-----	-----	-----
	93,708	31,427	125,135	115,220
	-----	-----	-----	-----

**7. ANALYSIS OF SUPPORT COSTS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£
Direct Event costs	23,425	6,811	30,236	25,099
Wages/Salaries	33,289	24,616	57,905	48,152
Rates & Water & Rent	1,996	-	1,996	650
Light & Heat	14,469	-	14,469	22,888
Insurance	4,818	-	4,818	4,562
Repairs, cleaning & maintenance	6,645	-	6,645	5,603
Legal & Professional	-	-	-	361
Telephone	2,373	-	2,373	1,746
Administration expenses	3,478	-	3,478	2,042
Depreciation	1,797	-	1,797	2,063
	-----	-----	-----	-----
	92,292	31,427	123,719	113,166
	-----	-----	-----	-----

**8. NET EXPENDITURE**

Net Expenditure is stated after charging/(crediting):	<b>Total 2024</b>	<b>Total 2023</b>
	£	£
Depreciation of tangible fixed assets	1,797	2,063
	-----	-----
	1,797	2,063
	-----	-----

**WHITEHEAD COMMUNITY ASSOCIATION**  
**Company Limited by Guarantee**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**YEAR ENDED 31 MARCH 2024**

**9. INDEPENDENT EXAMINATION FEES**

	<b>Total 2024</b>	<b>Total 2023</b>
	£	£
Fees payable to independent examiner for:		
Independent examination of the financial statements	1,260	1,050
	-----	-----

**10. TRUSTEES REMUNERATION AND EXPENSES**

The Trustees received no remuneration from the charity during the current or preceding financial years.

**11. TAXATION**

The charity is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried out in the furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes. The charity is not registered for VAT and, accordingly, all their expenditure is inclusive of any VAT incurred.

**12. TANGIBLE FIXED ASSETS**

	<b>Buildings</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
<b>Cost</b>	£	£	£
At beginning of the year	586,940	20,670	607,610
Additions	-	1,000	1,000
Disposals	-	-	-
At end of the year	586,940	21,670	608,610
<b>Depreciation</b>			
At beginning of the year	-	14,482	14,482
Depreciation	-	1,797	1,797
Disposals	-	-	-
At end of the year	-	16,279	16,279
Net book value at beginning of the year	586,940	6,188	593,128
Net book value at end of the year	586,940	5,391	592,331

**WHITEHEAD COMMUNITY ASSOCIATION**  
**Company Limited by Guarantee**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**YEAR ENDED 31 MARCH 2024**

**13. DEBTORS**

	<b>Total 2024</b>	<b>Total 2023</b>
	£	£
Trade Debtors	2,413	-
Other Debtors	5,356	-
	7,769	-
	7,769	-

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>Total 2024</b>	<b>Total 2023</b>
	£	£
Trade Creditors	354	-
UCIT Loan	-	5,642
Accruals	1,260	2,100
Other Creditors	452	-
	2,066	7,742
	2,066	7,742

**15. FUND BALANCES**

<b>Funds 2024</b>	<b>Balance at start</b>	<b>Income</b>	<b>Expenditu re</b>	<b>Surplus / (Deficit)</b>	<b>Transfer</b>	<b>Balance at end</b>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General fund	166,894	117,672	(93,708)	23,964	-	190,858
	166,894	117,672	(93,708)	23,964	-	190,858
Total	166,894	117,672	(93,708)	23,964	-	190,858
	166,894	117,672	(93,708)	23,964	-	190,858
<b>Funds 2023</b>						
	<b>Balance at start</b>	<b>Income</b>	<b>Expenditu re</b>	<b>Surplus / (Deficit)</b>	<b>Transfer</b>	<b>Balance at end</b>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General fund	167,400	72,691	(73,197)	(506)	-	166,894
	167,400	72,691	(73,197)	(506)	-	166,894
Total	167,400	72,691	(73,197)	(506)	-	166,894
	167,400	72,691	(73,197)	(506)	-	166,894

**WHITEHEAD COMMUNITY ASSOCIATION**  
**Company Limited by Guarantee**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**YEAR ENDED 31 MARCH 2024**

<b>Funds 2024</b>	<b>Balance at start</b>	<b>Income</b>	<b>Expenditure</b>	<b>Surplus / (Deficit)</b>	<b>Transfer</b>	<b>Balance at end</b>
	£	£	£	£	£	£
<b>Restricted Funds</b>						
General fund	455,708	23,380	(31,427)	(7,047)	-	448,661
	-----	-----	-----	-----	-----	-----
Total	455,708	23,380	(31,427)	(7,047)	-	448,661
	-----	-----	-----	-----	-----	-----
<b>Funds 2023</b>						
	<b>Balance at start</b>	<b>Income</b>	<b>Expenditure</b>	<b>Surplus / (Deficit)</b>	<b>Transfer</b>	<b>Balance at end</b>
	£	£	£	£	£	£
<b>Restricted Funds</b>						
General fund	425,848	71,883	(42,023)	29,860	-	455,708
	-----	-----	-----	-----	-----	-----
Total	425,848	71,883	(42,023)	29,860	-	455,708
	-----	-----	-----	-----	-----	-----

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>
	£	£	£
Fixed Assets	167,321	425,010	592,331
Net Current Assets	23,537	23,651	47,188
	-----	-----	-----
	190,858	448,661	639,519
	-----	-----	-----
	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>
	£	£	£
Fixed Assets	168,118	425,010	593,128
Net Current Assets	(1,224)	30,698	29,474
	-----	-----	-----
	166,894	455,708	622,602
	-----	-----	-----

**17. FINANCIAL COMMITMENT**

No contracts had been placed for future capital expenditure at the balance sheet date

**WHITEHEAD COMMUNITY ASSOCIATION**  
**Company Limited by Guarantee**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**YEAR ENDED 31 MARCH 2024**

**18. ETHICAL STANARDS**

In common with many other organisations of our size and nature, we use our independent examiner to prepare and assist in the preparation of the financial statements.

**19. RELATED PARTIES**

There were no related party transactions during the year (2023: £Nil).