

Northern Ireland Amenity Council
(A company limited by guarantee, not having a share capital)
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)

for the financial year ended 31 March 2024

| | Notes | Unrestricted Funds 2024 £ | Total Funds 2024 £ | Unrestricted Funds 2023 £ | Total Funds 2023 £ |
|---|-------|------------------------------------|-----------------------------|------------------------------------|-----------------------------|
| Income | | | | | |
| Donations and legacies | 4.1 | 23,553 | 23,553 | 29,826 | 29,826 |
| Investments | 4.2 | 244 | 244 | 267 | 267 |
| Total income | | 23,797 | 23,797 | 30,093 | 30,093 |
| Expenditure | | | | | |
| Raising funds | 5.1 | 18,999 | 18,999 | 21,816 | 21,816 |
| Charitable activities | 5.2 | 21,775 | 21,775 | 20,076 | 20,076 |
| Total Expenditure | | 40,774 | 40,774 | 41,892 | 41,892 |
| Net income/(expenditure) | | (16,977) | (16,977) | (11,799) | (11,799) |
| Transfers between funds | | - | - | - | - |
| Net movement in funds for the financial year | | (16,977) | (16,977) | (11,799) | (11,799) |
| Reconciliation of funds: | | | | | |
| Total funds beginning of the year | 16 | 67,764 | 67,764 | 79,563 | 79,563 |
| Total funds at the end of the year | | 50,787 | 50,787 | 67,764 | 67,764 |

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Northern Ireland Amenity Council

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Company Number: NI019305

BALANCE SHEET

as at 31 March 2024

| | Notes | 2024 £ | 2023 £ |
|--|-------|---------------|---------------|
| Fixed Assets | | | |
| Tangible assets | 11 | - | 232 |
| Current Assets | | | |
| Debtors | 12 | 909 | 963 |
| Cash at bank and in hand | 13 | 51,326 | 67,883 |
| | | <u>52,235</u> | <u>68,846</u> |
| Creditors: Amounts falling due within one year | 14 | (1,448) | (1,314) |
| Net Current Assets | | <u>50,787</u> | <u>67,532</u> |
| Total Assets less Current Liabilities | | <u>50,787</u> | <u>67,764</u> |
| Funds | | | |
| General fund (unrestricted) | | 50,787 | 67,764 |
| Total funds | 16 | <u>50,787</u> | <u>67,764</u> |

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

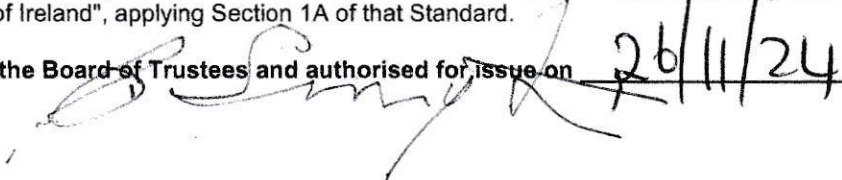

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

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

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 26/11/24 and signed on its behalf by

Mr Smyth
Trustee

Miss Muskett MBE
Trustee

Northern Ireland Amenity Council
STATEMENT OF CASH FLOWS

for the financial year ended 31 March 2024

| | Notes | 2024 £ | 2023 £ |
|---|-----------|-----------------|-----------------|
| Cash flows from operating activities | | | |
| Net movement in funds | | (16,977) | (11,799) |
| Adjustments for: | | | |
| Depreciation | | 232 | 232 |
| Interest receivable and similar income | | (244) | (267) |
| | | <u>(16,989)</u> | <u>(11,834)</u> |
| Movements in working capital: | | | |
| Movement in debtors | | 101 | 136 |
| Movement in creditors | | 60 | 120 |
| | | <u>(16,828)</u> | <u>(11,578)</u> |
| Cash flows from investing activities | | | |
| Interest received | | 271 | 300 |
| | | <u>(16,557)</u> | <u>(11,278)</u> |
| Net decrease in cash and cash equivalents | | (16,557) | (11,278) |
| Cash and cash equivalents at the beginning of the year | | 67,883 | 79,161 |
| Cash and cash equivalents at the end of the year | 13 | 51,326 | 67,883 |

Northern Ireland Amenity Council

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

1. GENERAL INFORMATION

Northern Ireland Amenity Council is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is DNTCA Limited, Chartered Accountants and Statutory Auditor, Ormeau House, 91-97 Ormeau Road, Belfast, Antrim, BT7 1SH which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "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", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2023 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "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", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

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NOTES TO THE FINANCIAL STATEMENTS
 for the financial year ended 31 March 2024

■ Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

■ Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

| | | |
|----------------------------------|---|-------------------|
| Fixtures, fittings and equipment | - | 20% Straight line |
|----------------------------------|---|-------------------|

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. GOING CONCERN

The Trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

| 4. INCOME | | | | | | |
|---------------------------|---|--------------------|------------------|---------------|---------------|---------------|
| 4.1 | DONATIONS AND LEGACIES | Unrestricted Funds | Restricted Funds | 2024 | 2023 | |
| | | £ | £ | £ | £ | |
| | Northern Ireland Housing Executive | 5,000 | - | 5,000 | 5,000 | |
| | Membership subscriptions | 16,100 | - | 16,100 | 18,400 | |
| | Grant - DOE (ROI) | 833 | - | 833 | 4,316 | |
| | Competitions - entry fees | 1,620 | - | 1,620 | 2,110 | |
| | | <u>23,553</u> | <u>-</u> | <u>23,553</u> | <u>29,826</u> | |
| 4.2 INVESTMENTS | | Unrestricted Funds | Restricted Funds | 2024 | 2023 | |
| | | £ | £ | £ | £ | |
| | Bank interest receivable | 23 | - | 23 | 51 | |
| | Building society interest receivable | 221 | - | 221 | 217 | |
| | | <u>244</u> | <u>-</u> | <u>244</u> | <u>267</u> | |
| 5. EXPENDITURE | | | | | | |
| 5.1 | RAISING FUNDS | Direct Costs | Other Costs | Support Costs | 2024 | 2023 |
| | | £ | £ | £ | £ | £ |
| | Expenses - Board meetings | - | - | 441 | 441 | 452 |
| | Travel expenses - board | - | - | - | - | 202 |
| | Best Kept Awards - Prizes & plaques | - | - | 100 | 100 | 1,200 |
| | Best Kept Awards - "All Ireland" expenses | - | - | 3,928 | 3,928 | 6,442 |
| | P.R / Photography | - | - | 3,942 | 3,942 | 3,540 |
| | Expenses - Presentation | - | - | 3,205 | 3,205 | 513 |
| | Expenses - Judges | - | - | 3,952 | 3,952 | 5,815 |
| | Signs, trophies and engraving | - | - | 3,431 | 3,431 | 3,652 |
| | | <u>-</u> | <u>-</u> | <u>18,999</u> | <u>18,999</u> | <u>21,816</u> |
| 5.2 CHARITABLE ACTIVITIES | | Direct Costs | Other Costs | Support Costs | 2024 | 2023 |
| | | £ | £ | £ | £ | £ |
| | Expenditure on charitable activities | - | - | 20,109 | 20,109 | 18,410 |
| | Governance Costs (Note 5.3) | - | - | 1,666 | 1,666 | 1,666 |
| | | <u>-</u> | <u>-</u> | <u>21,775</u> | <u>21,775</u> | <u>20,076</u> |
| 5.3 GOVERNANCE COSTS | | Direct Costs | Other Costs | Support Costs | 2024 | 2023 |
| | | £ | £ | £ | £ | £ |
| | Charitable activities - governance costs | - | - | 1,666 | 1,666 | 1,666 |

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for the financial year ended 31 March 2024

| | | | | | | |
|-----|---|--|--|-----------------------------------|------------------------|------------------------|
| 5.4 | SUPPORT COSTS | Cost of Raising Funds £ | Charitable Activities £ | Governance Costs £ | 2024 £ | 2023 £ |
| | Support | 18,999 | 20,109 | 1,666 | 40,774 | 41,892 |
| 6. | ANALYSIS OF SUPPORT COSTS | | | | 2024 £ | 2023 £ |
| | Support | | | | 40,774 | 41,892 |
| 7. | NET INCOME | | | | 2024 £ | 2023 £ |
| | Net Income is stated after charging/(crediting): | | | | | |
| | Depreciation of tangible assets | | | | 232 | 232 |
| | Independent Examiner's remuneration: - independent examination services | | | | 1,434 | 1,434 |
| 8. | INVESTMENT AND OTHER INCOME | | | | 2024 £ | 2023 £ |
| | Bank interest | | | | 23 | 50 |
| | Other interest | | | | 221 | 217 |
| | | | | | 244 | 267 |
| 9. | EMPLOYEES AND REMUNERATION | | | | | |
| | Number of employees | | | | 2024 Number | 2023 Number |
| | The average number of persons employed (including executive trustees) during the financial year was as follows: | | | | | |
| | Executive Officer | | | | 1 | 1 |
| | | | | | 1 | 1 |
| | The staff costs comprise: | | | | 2024 £ | 2023 £ |
| | Wages and salaries | | | | 15,500 | 13,170 |
| | Pension costs | | | | 431 | 525 |
| | | | | | 15,931 | 13,695 |
| 10. | TRUSTEE REMUNERATION AND EXPENSES | | | | | |
| | No remuneration or other benefits from employment with the charity or a related entity were received by the trustees. | | | | | |

Northern Ireland Amenity Council

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

| 11. TANGIBLE FIXED ASSETS | Fixtures, fittings and equipment £ | Total £ |
|--|---|--------------|
| Cost | | |
| At 31 March 2024 | 6,691 | 6,691 |
| Depreciation | | |
| At 1 April 2023 | 6,459 | 6,459 |
| Charge for the financial year | 232 | 232 |
| At 31 March 2024 | 6,691 | 6,691 |
| Net book value | | |
| At 31 March 2024 | - | - |
| At 31 March 2023 | 232 | 232 |
| 12. DEBTORS | 2024 | 2023 |
| | £ | £ |
| Taxation and social security costs | - | 130 |
| Prepayments and accrued income | 909 | 833 |
| | 909 | 963 |
| 13. CASH AND CASH EQUIVALENTS | 2024 | 2023 |
| | £ | £ |
| Cash and bank balances | 51,326 | 67,883 |
| 14. CREDITORS | 2024 | 2023 |
| Amounts falling due within one year | £ | £ |
| Taxation and social security costs | 74 | - |
| Accruals and deferred income | 1,374 | 1,314 |
| | 1,448 | 1,314 |
| 15. RESERVES | 2024 | 2023 |
| | £ | £ |
| At the beginning of the year | 67,764 | 79,563 |
| Deficit for the financial year | (16,977) | (11,799) |
| At the end of the year | 50,787 | 67,764 |

Northern Ireland Amenity Council
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2024

16. FUNDS**16.1 RECONCILIATION OF MOVEMENT IN FUNDS**

| | Unrestricted Funds £ | Total Funds £ |
|------------------------------------|----------------------------|---------------------|
| At 1 April 2022 | 79,563 | 79,563 |
| Movement during the financial year | (11,799) | (11,799) |
| At 31 March 2023 | 67,764 | 67,764 |
| Movement during the financial year | (16,977) | (16,977) |
| At 31 March 2024 | <u>50,787</u> | <u>50,787</u> |

16.2 ANALYSIS OF MOVEMENTS ON FUNDS

| | Balance 1 April 2023 £ | Income £ | Expenditure £ | Transfers between funds £ | Balance 31 March 2024 £ |
|---------------------------|---------------------------------|---------------|------------------|------------------------------------|----------------------------------|
| Unrestricted funds | | | | | |
| Unrestricted General | 67,764 | 23,797 | 40,774 | - | 50,787 |
| Total funds | <u>67,764</u> | <u>23,797</u> | <u>40,774</u> | <u>-</u> | <u>50,787</u> |

16.3 ANALYSIS OF NET ASSETS BY FUND

| | Current assets £ | Current liabilities £ | Total £ |
|----------------------------|------------------------|-----------------------------|---------------|
| Unrestricted general funds | 52,161 | (1,374) | 50,787 |
| | <u>52,161</u> | <u>(1,374)</u> | <u>50,787</u> |

17. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

18. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

NORTHERN IRELAND AMENITY COUNCIL
(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024

Northern Ireland Amenity Council
(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
OPERATING STATEMENT

for the financial year ended 31 March 2024

| | Schedule | 2024 £ | 2023 £ |
|--|-----------------|-------------------------|-------------------------|
| Income | | 23,553 | 29,826 |
| Cost of generating funds | 1 | (18,999) | (21,816) |
| Gross surplus | | 4,554 | 8,010 |
| Charitable activities and other expenses | 2 | (21,775) | (20,076) |
| | | (17,221) | (12,066) |
| Miscellaneous income | 3 | 244 | 267 |
| Net deficit | | (16,977) | (11,799) |

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 1 : COST OF GENERATING FUNDS
for the financial year ended 31 March 2024

| | 2024 | 2023 |
|---|---------------|---------------|
| | £ | £ |
| Cost of Generating Funds | | |
| Best Kept Awards - "All Ireland" expenses | 3,928 | 6,442 |
| Best Kept Awards - Prizes & plaques | 100 | 1,200 |
| Expenses - Judges | 3,952 | 5,815 |
| Expenses - Board meetings | 441 | 452 |
| Expenses - Presentation | 3,205 | 513 |
| Signs, trophies and engraving | 3,431 | 3,652 |
| P.R / Photography | 3,942 | 3,540 |
| Travel expenses - board | - | 202 |
| | <u>18,999</u> | <u>21,816</u> |

Northern Ireland Amenity Council

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS SCHEDULE 2 : CHARITABLE ACTIVITIES AND OTHER EXPENSES

for the financial year ended 31 March 2024

| | 2024 £ | 2023 £ |
|-------------------------------|---------------|---------------|
| Expenses | | |
| Wages and salaries | 15,500 | 13,170 |
| Pension | 431 | 525 |
| Rent | 1,050 | 1,049 |
| Insurance | 801 | 844 |
| Light and heat | 151 | 884 |
| Postage | 185 | 46 |
| Printing and stationery | 102 | 162 |
| Telephone | 806 | 702 |
| Computer expenses | 378 | 329 |
| Travel expenses - staff | 417 | 449 |
| Governance costs - audit fees | 1,434 | 1,434 |
| Bank charges | 36 | 41 |
| General expenses | 252 | 209 |
| Depreciation | 232 | 232 |
| | <u>21,775</u> | <u>20,076</u> |

Northern Ireland Amenity Council
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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
SCHEDULE 3 : MISCELLANEOUS INCOME
for the financial year ended 31 March 2024

| | 2024 | 2023 |
|-----------------------------|------------|------------|
| | £ | £ |
| Miscellaneous Income | | |
| Other Interest | 221 | 217 |
| Bank Interest | 23 | 50 |
| | <u>244</u> | <u>267</u> |