

Whitehead Community Association

Northern Ireland · Charity number 104912

Details

Status Received

Registered 2016-05-19

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address Whitehead Community Centre
19 Kings Road
19 King's Road
Whitehead
Whitehead
BT38 9pt
BT38 9PT

Phone 02893378077

Email wca@whitehead-ni.com

Website www.whitehead-ni.com

Activities

Purposes: The company's objects are specifically restricted to the promotion of the benefit of the inhabitants (hereinafter called the "beneficiaries") of the Whitehead Area and its environs of County Antrim ("hereinafter called the "area of benefit") without distinction of age, gender, sexual orientation, disability/ability, race, ethnic origin, political, religious or other opinion by associating the statutory and local authorities, voluntary organisations and the inhabitants 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 interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the said inhabitants and in particular: (i) to establish or secure the establishment of a community centre (hereinafter called "the Community Centre") and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the company in furtherance of the above objects; (ii) to promote the benefit of children and young people in the area of benefit and educate and assist such young people through their leisure-time activities so as to develop their physical, mental and emotional capacities so that they may grow to full maturity as individuals and members of society so that their conditions of life may be improved; (iii) to advance any other exclusively charitable purpose as the directors, may from time to time, decide in accordance with the law of charity.

What the charity does: The advancement of citizenship or community development

How the charity works: Community development,Community enterprise,Cultural,General charitable purposes,Playgroup/after schools,Sport/recreation,Volunteer development

Who the charity helps: General public,Preschool (0-5 year olds),Voluntary and community sector

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £181,404 | £135,237 | £0 | 5 |

Trustees

| Name | Role | Appointed |
|--------------------|------|-----------|
| Mr Paul Abraham | | |
| Mr Robert Logan | | |
| Mr William Luney | | |
| Mr William Dornan | | |
| Mrs Andrea Abraham | | |
| Niamh | | |

Whitehead Community Association

Northern Ireland - Charity number 104912

Accounts

Whitehead Community Association

Trustees Annual Report and Unaudited Financial Statements for the year ended 31 March 2025

Draft

Registered Charity in Northern Ireland (NIC104912)

Company Registration Number: NI605135

WHITEHEAD COMMUNITY ASSOCIATION
Company Limited by Guarantee
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

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WHITEHEAD COMMUNITY ASSOCIATION
Company Limited by Guarantee
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2025

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 Mrs A Abraham
Mr P C Abraham
Mr R Logan
Mr W Dornan
Ms N Spurle
Mr B Luney

Company Members 264 (as at 1 April 2025)

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

WHITEHEAD COMMUNITY ASSOCIATION
Company Limited by Guarantee
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2025

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 2025. 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.

This year we had the resignations of Martin Clarke and Jeremy Jones as Directors. Martin was one of the original Trustees of the Association while Jeremy became a director in more recent years. Both made significant contributions to the daily running of the Community Centre as well as to the Association, and are sadly missed.

We have two new Directors helping us to continue to operate the Centre on behalf of Whitehead residents, Robert Logan and Niamh Spurle and we look forward to working with them in the coming years.

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YEAR ENDED 31 MARCH 2025

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.

- . Bill Dornan for the Royal British Legion
- . Bill Luney for Rotary
- . Paul Abraham for County Antrim Yacht Club
- . Ann O'Donnell for Windsor Residents Association

Together with Local Residents

- . Andrea Abraham, Andrew Brown, Martin Clarke, Hazel Smith,
- . 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. These are currently filled by Rosemary Allen and Lynsey Niblock. Agnes Golec is employed on a part time basis to clean the Centre. Our two Rank funded Community Engagement Assistant positions are currently filled by Melissa Martin and Steve O'Donaghue. The Rank funding for these positions ceased in March and the Directors took the decision to extend Melissa and Steve's contracts for six months and reassess after that.

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.

WHITEHEAD COMMUNITY ASSOCIATION
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YEAR ENDED 31 MARCH 2025

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 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 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 a very successful 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.

WHITEHEAD COMMUNITY ASSOCIATION
Company Limited by Guarantee
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2025

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.

ACHIEVEMENTS AND PERFORMANCE

The year started with the presentation of our Strategic Plan which will guide the Association over the next Three years.

We received formal notification from MEABC that our SLA payments was to be reinstated. PeacePlus capital funding was successfully applied for to carry out capital works on the building, however the payment of this grant has been delayed.

With help and guidance from the Development Trust of Northern Ireland and their Consultant, Margaret Doole, we submitted an Expression of Interest to the Community Ownership Fund for further capital works grant funding. The grant process was frozen in July due to the Westminster Elections and the new labour government has so far not released this funding for community use. We were also the recipients of a Warm Spaces Grant which we used to transform the little utilised small meeting room into a lovely warm space where counselling and small group meet. The furnishings for this were partly provided by the Lynas family.

We were very fortunate to engage with local graphic designer, Dave Galbraith, who has designed a new logo and social media templates for us. This is a major piece of work and we are delighted with the outcome.

Strategic Plan

With the professional expertise of Sarah Quinlan and her colleague Dominic Montague, the Association put together a three-year Strategic Plan. 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 continues to work through the recommendations and operational plan to implement the agreed strategies.

WHITEHEAD COMMUNITY ASSOCIATION
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TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2025

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

Our business accommodation tenants have remained largely unchanged throughout the 2024-2025 financial year.

New fibre Broadband was installed on 5th April improving our Wifi capabilities throughout the building.

In January the Yau Kee gave notice of their intention to vacate 27 Kings Road after over 40 years providing a Chinese takeaway to the town. They indicated their wish transfer the lease and ownership of the business itself to family friends. Rui Zhan and Jiazhu Cai completed an application to take on the lease and after appropriate checks a new lease was signed. They plan to upgrade some of the kitchen equipment and be ready to open in early June 2025.

The owners of Artisan Style, 25 Kings Road, experienced difficult family circumstances during the latter part of 2024. Unfortunately, this led to the shop remaining closed for a number of months. Discussions with the tenant have indicated their intention to vacate the premises in the next financial year.

EINSTEINS

In August 2024, Little Einsteins applied to use the McGuigan Suite Monday to Friday from 1pm-5pm each day. A hire fee was agreed and this arrangement provided much needed additional income as the suite had been under utilised

WHITEHEAD COMMUNITY ASSOCIATION
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YEAR ENDED 31 MARCH 2025

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 100th 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 2024 Summer Festival: The Festival was very successful with most events well attended. The Food and Folk Fest was a great day with good crowds. A very successful fishing competition was another annual highlight of the festival with the CAYC regatta and the popular Waterfest adding to the weeks of activities which catered for young and old. Local charity, hope House was this Year's chosen charity for the festival and we were pleased to hand a cheque for £853.00 to them

December 2024 Victorian Street Fair – Another very successful Victorian Street Fair, carol service, lantern parade, Christmas lights switch on and firework display was held on 30th November. 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 event increases in popularity each year.

Whitehead Centre

Use of our Exhibition Space by local artist was less popular than in previous years, however there was a significant increase in the number of pop up shops using this space, including a number of themed Community Closet sale days.

The space has increased its Tourism information base with maps, leaflets and books publicising the local area. A small selection of tourist memorabilia with a Whitehead theme has been trialled with a degree of success.

A second hand book area, called the Book Nook, has also been introduced in this space and this has proved extremely popular with residents and visitors.

A second outdoor bench was delivered and installed outside our Exhibition space in honour of the Gillian and Sue McGivern. We now have two benches which have been very popular and are well utilised by residents and visitors.

WHITEHEAD COMMUNITY ASSOCIATION
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YEAR ENDED 31 MARCH 2025

Community Engagement:

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

Community Closet: Our quality pre-loved clothing shop has been a very successful venture. Run entirely by volunteers, the shop is open six days a week from 10am until 4pm. Many of our volunteers have told us that prior to volunteering in the Closet they were confined to home and rarely socialised or met other people. We have also engaged with younger residents, who volunteer as part of their Duke of Edinburgh Awards or who want the experience to add to their CV for future job applications. We now have a growing group of over 20 volunteers who enjoy the experience of meeting customers and fellow volunteers. The Closet supports sustainable fashion by recycling good quality pre-loved clothing at very low cost. The Closet has also run themed sales e.g. formal attire and Victorian attire which have proved very popular.

In November our **Defibrillator** was used but unfortunately was never returned. This is now an ongoing police stolen property investigation and we hope to have it returned soon.

Westminster Elections: On 4th July we were a polling station for the Westminster 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.

Maintenance Issues

In September we replaced the heating pump for the main hall providing a significant improvement in the heating.

New, more efficient, heaters were purchased for the McGuigan Suite and installed by Bill Dornan in October.

In January extensive work was carried out on the main hall heating system. Leaks in the main hall were fixed and a new expansion tank installed.

After receiving notification from MEABC regarding a significant increase in the cost of our weekly waste collection, we researched other available options and it was agreed to enter into a contract with River Ridge who now provide both general and recycled waste collections at a significantly lower rate.

WHITEHEAD COMMUNITY ASSOCIATION
Company Limited by Guarantee
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2025

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.

Financing the upkeep and running of the Centre remains challenging. As with most community-based organisations, we have impacted by the rising cost of utilities and wages. 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 £181,404 (2024: £142,052). Principal sources of funding are from grants and donations as noted above. The outgoing expenditure for the year amounted to £135,237 (2024 £125,135) The net incomings for the year amounted to £46,167 (2024: incoming £16,917).

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

WHITEHEAD COMMUNITY ASSOCIATION
Company Limited by Guarantee
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2025

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 £45,584 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 102);
- 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.

WHITEHEAD COMMUNITY ASSOCIATION
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TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2025

PLANS FOR THE FUTURE PERIOD

It is hoped that the Peace Plus grant funding will become a reality in the coming year and will allow for the significant renovations to the main hall while ensuring minimal disruption for our tenants and facility users.

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 XX XXX 2025 and signed on behalf of the board of trustees by:-

Bill Dornan
Acting Chairperson and Director
Whitehead Community Association

WHITEHEAD COMMUNITY ASSOCIATION
Company Limited by Guarantee
INDEPENDENT EXAMINERS REPORT
YEAR ENDED 31 MARCH 2025

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF WHITEHEAD COMMUNITY ASSOCIATION

I report on the financial statements of Whitehead Community Association for the year ended 31st 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

**WHITEHEAD COMMUNITY ASSOCIATION
Company Limited by Guarantee
INDEPENDENT EXAMINERS REPORT
YEAR ENDED 31 MARCH 2025**

(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

XX XXX 2025

Draft

WHITEHEAD COMMUNITY ASSOCIATION
Company Limited by Guarantee
STATEMENT OF FINANCIAL ACTIVITY (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2025

STATEMENT OF FINANCIAL ACTIVITY

| | Note | Unrestricted Funds | Restricted Funds | Total 2025 | Total 2024 |
|--------------------------|------|-----------------------|---------------------|---------------|---------------|
| | | £ | £ | £ | £ |
| Income from: | | | | | |
| Donations and legacies | 2 | 37,341 | 42,000 | 79,341 | 37,778 |
| Charitable Activities | 3 | 95,570 | 5,589 | 101,159 | 103,786 |
| Investment income | 4 | 904 | - | 904 | 488 |
| | | ----- | ----- | ----- | ----- |
| Total Income | | 133,815 | 47,589 | 181,404 | 142,052 |
| | | ----- | ----- | ----- | ----- |
| Expenditure on: | | | | | |
| Charitable activities | 7 | 112,033 | 23,204 | 135,237 | 125,135 |
| | | ----- | ----- | ----- | ----- |
| Total Expenditure | | 112,033 | 23,204 | 135,237 | 125,135 |
| | | ----- | ----- | ----- | ----- |
| Net Income | | 21,782 | 24,385 | 46,167 | 16,917 |
| | | ----- | ----- | ----- | ----- |
| Net movement in funds | | 21,782 | 24,385 | 46,167 | 16,917 |
| Funds brought forward | | 190,858 | 448,661 | 639,519 | 622,602 |
| | | ----- | ----- | ----- | ----- |
| Funds carried forward | 15 | 212,640 | 473,046 | 685,686 | 639,519 |
| | | ===== | ===== | ===== | ===== |

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 2025

BALANCE SHEET

| | Note | 2025 £ | 2024 £ |
|---|------|----------------|----------------|
| Fixed Assets | | | |
| Tangible Fixed Assets | 12 | 592,066 | 592,331 |
| Total fixed assets | | <u>592,066</u> | <u>592,331</u> |
| Current Assets | | | |
| Debtors | 13 | 19,350 | 7,769 |
| Cash and cash equivalents | | 75,830 | 41,485 |
| Total current assets | | <u>95,180</u> | <u>49,254</u> |
| Creditors: amounts falling due within one year | 14 | 1,560 | 2,066 |
| Total Creditors | | <u>1,560</u> | <u>2,066</u> |
| Net Current Assets | | <u>93,620</u> | <u>47,188</u> |
| Total Net Assets | | <u>685,686</u> | <u>639,519</u> |
| Funds of the charity | 15 | | |
| Restricted funds | | 473,046 | 448,661 |
| Unrestricted funds | | 212,640 | 190,858 |
| Total charity funds | | <u>685,686</u> | <u>639,519</u> |

For the year ending 31 March 2025 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 XX XXX 2025 and are signed on behalf of the board by:

WHITEHEAD COMMUNITY ASSOCIATION
Company Limited by Guarantee
BALANCE SHEET
YEAR ENDED 31 MARCH 2025

Trustee & Director

Trustee & Director

NI605135

Draft

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 2025

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 2025

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.

WHITEHEAD COMMUNITY ASSOCIATION
Company Limited by Guarantee
NOTES TO THE ACCOUNTS (cont'd)
YEAR ENDED 31 MARCH 2025

(v) Gifts in kind

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.

WHITEHEAD COMMUNITY ASSOCIATION
Company Limited by Guarantee
NOTES TO THE ACCOUNTS (cont'd)
YEAR ENDED 31 MARCH 2025

(iii) Grants with performance conditions

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 |
|-----------|----------------------|

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 2025

(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

| | Unrestricted Funds | Restricted Funds | Total 2025 | Total 2024 |
|------------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ |
| Donations | | | | |
| Donations | 948 | - | 948 | 4,363 |
| Grants | 36,393 | - | 36,393 | 17,800 |
| Rank Foundation | - | 42,000 | 42,000 | 15,615 |
| | ----- | ----- | ----- | ----- |
| | 37,341 | 42,000 | 79,341 | 37,778 |
| | ----- | ----- | ----- | ----- |

WHITEHEAD COMMUNITY ASSOCIATION
Company Limited by Guarantee
NOTES TO THE ACCOUNTS (cont'd)
YEAR ENDED 31 MARCH 2025

3. CHARITABLE ACTIVITIES

| | Unrestricted Funds | Restricted Funds | Total 2025 | Total 2024 |
|-------------------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ |
| Rental income | 52,725 | 24 | 52,749 | 48,853 |
| Easter Road Race | 6,228 | - | 6,228 | 15,039 |
| Summer Festival | 9,996 | - | 9,996 | 7,667 |
| Music in Mind | - | 5,565 | 5,565 | 8,765 |
| Victorian Street Fair | 12,694 | - | 12,694 | 11,504 |
| August Craft Month | - | - | - | 585 |
| Community Closet | 12,999 | - | 12,999 | 6,199 |
| Other Charitable Income | 928 | - | 928 | 5,175 |
| | ----- | ----- | ----- | ----- |
| | 95,570 | 5,589 | 101,159 | 103,786 |
| | ----- | ----- | ----- | ----- |

4. INVESTMENT INCOME

| | Unrestricted Funds | Restricted Funds | Total 2025 | Total 2024 |
|--------------------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ |
| Bank Interest Receivable | 904 | - | 904 | 488 |
| | ----- | ----- | ----- | ----- |
| | 904 | - | 904 | 488 |
| | ----- | ----- | ----- | ----- |

5. STAFF COSTS

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

| | 2025 | 2024 |
|--------------------|-------------|-------------|
| | £ | £ |
| Wages and salaries | 72,774 | 57,905 |

The average head count of employees during the year was 5 (2024: 4)

No employee received employee benefits of more than £60,000 during the year NIL (2024: 0)

WHITEHEAD COMMUNITY ASSOCIATION
Company Limited by Guarantee
NOTES TO THE ACCOUNTS (cont'd)
YEAR ENDED 31 MARCH 2025

6. EXPENDITURE ON CHARITABLE ACTIVITIES

| | Unrestricted Funds | Restricted Funds | Total 2025 | Total 2024 |
|------------------|-----------------------|---------------------|---------------|---------------|
| | £ | £ | £ | £ |
| Main Activity | 110,679 | 23,204 | 133,883 | 123,719 |
| Governance costs | 1,354 | - | 1,354 | 1,416 |
| | ----- | ----- | ----- | ----- |
| | 112,033 | 23,204 | 135,237 | 125,135 |
| | ----- | ----- | ----- | ----- |

7. ANALYSIS OF SUPPORT COSTS

| | Unrestricted Funds | Restricted Funds | Total 2025 | Total 2024 |
|---------------------------------|-----------------------|---------------------|---------------|---------------|
| | £ | £ | £ | £ |
| Direct Event costs | 23,470 | 3,134 | 26,604 | 30,236 |
| Wages/Salaries | 52,704 | 20,070 | 72,774 | 57,905 |
| Rates & Water & Rent | 1,078 | - | 1,078 | 1,996 |
| Light & Heat | 8,607 | - | 8,607 | 14,469 |
| Insurance | 4,987 | - | 4,987 | 4,818 |
| Repairs, cleaning & maintenance | 8,745 | - | 8,745 | 6,645 |
| Legal & Professional | 742 | - | 742 | - |
| Telephone | 2,772 | - | 2,772 | 2,373 |
| Administration expenses | 5,865 | - | 5,865 | 3,478 |
| Depreciation | 1,709 | - | 1,709 | 1,797 |
| | ----- | ----- | ----- | ----- |
| | 110,679 | 23,204 | 133,883 | 123,719 |
| | ----- | ----- | ----- | ----- |

8. NET EXPENDITURE

| | | |
|---|-----------------------|-----------------------|
| Net Expenditure is stated after charging/(crediting): | Total 2025 | Total 2024 |
| | £ | £ |
| Depreciation of tangible fixed assets | 1,709 | 1,797 |
| | ----- | ----- |
| | 1,709 | 1,797 |
| | ----- | ----- |

WHITEHEAD COMMUNITY ASSOCIATION
Company Limited by Guarantee
NOTES TO THE ACCOUNTS (cont'd)
YEAR ENDED 31 MARCH 2025

9. INDEPENDENT EXAMINATION FEES

| | Total 2025 | Total 2024 |
|---|-----------------------|-----------------------|
| | £ | £ |
| Fees payable to independent examiner for: | | |
| Independent examination of the financial statements | 1,260 | 1,260 |
| | ----- | ----- |

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

| | Buildings | Fixtures & Fittings | Total |
|---|------------------|--|--------------|
| Cost | £ | £ | £ |
| At beginning of the year | 586,940 | 21,670 | 608,610 |
| Additions | - | 1,444 | 1,444 |
| Disposals | - | - | - |
| At end of the year | 586,940 | 23,114 | 610,054 |
| Depreciation | | | |
| At beginning of the year | - | 16,279 | 16,279 |
| Depreciation | - | 1,709 | 1,709 |
| Disposals | - | - | - |
| At end of the year | - | 17,988 | 17,988 |
| | | | |
| Net book value at beginning of the year | 586,940 | 5,126 | 592,066 |
| 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 2025

13. DEBTORS

| | Total 2025 | Total 2024 |
|---------------|-----------------------|-----------------------|
| | £ | £ |
| Trade Debtors | 18,829 | 2,413 |
| Other Debtors | 521 | 5,356 |
| | <u>19,350</u> | <u>7,769</u> |

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | Total 2025 | Total 2024 |
|-----------------|-----------------------|-----------------------|
| | £ | £ |
| Trade Creditors | - | 354 |
| UCIT Loan | - | - |
| Accruals | 1,260 | 1,260 |
| Other Creditors | 300 | 452 |
| | <u>1,560</u> | <u>2,066</u> |

15. FUND BALANCES

| Funds 2025 | Balance at start | Income | Expenditu re | Surplus / (Deficit) | Transfer | Balance at end |
|---------------------------|-----------------------------|----------------|-------------------------|--------------------------------|-----------------|---------------------------|
| | £ | £ | £ | £ | £ | £ |
| Unrestricted Funds | | | | | | |
| General fund | 190,858 | 133,815 | (112,033) | 21,782 | - | 212,640 |
| Total | <u>190,858</u> | <u>133,815</u> | <u>(112,033)</u> | <u>21,782</u> | <u>-</u> | <u>212,640</u> |
| Funds 2024 | | | | | | |
| | £ | £ | £ | £ | £ | £ |
| Unrestricted Funds | | | | | | |
| General fund | 166,894 | 117,672 | (93,708) | 23,964 | - | 190,858 |
| Total | <u>166,894</u> | <u>117,672</u> | <u>(93,708)</u> | <u>23,964</u> | <u>-</u> | <u>190,858</u> |

WHITEHEAD COMMUNITY ASSOCIATION
Company Limited by Guarantee
NOTES TO THE ACCOUNTS (cont'd)
YEAR ENDED 31 MARCH 2025

| Funds 2025 | Balance at start | Income | Expenditure | Surplus / (Deficit) | Transfer | Balance at end |
|-------------------------|-------------------------|---------------|--------------------|----------------------------|-----------------|-----------------------|
| | £ | £ | £ | £ | £ | £ |
| Restricted Funds | | | | | | |
| General fund | 448,661 | 47,589 | (23,204) | 24,385 | - | 473,046 |
| Total | 448,661 | 47,589 | (23,204) | 24,385 | - | 473,046 |

| Funds 2024 | Balance at start | Income | Expenditure | Surplus / (Deficit) | Transfer | Balance at end |
|-------------------------|-------------------------|---------------|--------------------|----------------------------|-----------------|-----------------------|
| | £ | £ | £ | £ | £ | £ |
| Restricted Funds | | | | | | |
| General fund | 455,708 | 23,380 | (31,427) | (7,047) | - | 448,661 |
| Total | 455,708 | 23,380 | (31,427) | (7,047) | - | 448,661 |

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted Funds | Restricted Funds | Total 2025 |
|--------------------|---------------------------|-------------------------|-------------------|
| | £ | £ | £ |
| Fixed Assets | 167,056 | 425,010 | 592,066 |
| Net Current Assets | 45,584 | 48,036 | 93,620 |
| | 212,640 | 473,046 | 685,686 |
| | | | |
| | Unrestricted Funds | Restricted Funds | Total 2024 |
| | £ | £ | £ |
| Fixed Assets | 167,321 | 425,010 | 592,331 |
| Net Current Assets | 23,537 | 23,651 | 47,188 |
| | 190,858 | 448,661 | 639,519 |

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 2025

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 (2024: £Nil).

Draft

Whitehead Community Association

Northern Ireland - Charity number 104912

Accounts

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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WHITEHEAD COMMUNITY ASSOCIATION
Company Limited by Guarantee
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2024

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

WHITEHEAD COMMUNITY ASSOCIATION
Company Limited by Guarantee
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2024

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

WHITEHEAD COMMUNITY ASSOCIATION
Company Limited by Guarantee
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2024

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

WHITEHEAD COMMUNITY ASSOCIATION
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TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2024

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.

WHITEHEAD COMMUNITY ASSOCIATION
Company Limited by Guarantee
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2024

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 throws 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 100th 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 19th 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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YEAR ENDED 31 MARCH 2024

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 102);
- 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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TRUSTEES' ANNUAL REPORT
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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

WHITEHEAD COMMUNITY ASSOCIATION
Company Limited by Guarantee
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 31st 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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INDEPENDENT EXAMINERS REPORT
YEAR ENDED 31 MARCH 2024**

(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

WHITEHEAD COMMUNITY ASSOCIATION
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STATEMENT OF FINANCIAL ACTIVITY (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2024

STATEMENT OF FINANCIAL ACTIVITY

| | Note | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|--------------------------|------|-----------------------|---------------------|---------------|---------------|
| | | £ | £ | £ | £ |
| Income from: | | | | | |
| 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 |
| | | ----- | ----- | ----- | ----- |
| Total Income | | 117,672 | 24,380 | 140,052 | 144,575 |
| | | ----- | ----- | ----- | ----- |
| Expenditure on: | | | | | |
| Charitable activities | 7 | 93,708 | 31,427 | 125,135 | 115,220 |
| | | ----- | ----- | ----- | ----- |
| Total Expenditure | | 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
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BALANCE SHEET
YEAR ENDED 31 MARCH 2024

BALANCE SHEET

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

Trustee & Director

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
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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
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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
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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 |
|-----------|----------------------|

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
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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

| | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|------------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ |
| Donations | | | | |
| 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

| | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|-------------------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ |
| 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

| | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|--------------------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ |
| 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:

| | 2024 | 2023 |
|--------------------|-------------|-------------|
| | £ | £ |
| 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

| | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|------------------|-----------------------|---------------------|---------------|---------------|
| | £ | £ | £ | £ |
| 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

| | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|---------------------------------|-----------------------|---------------------|---------------|---------------|
| | £ | £ | £ | £ |
| 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): | Total 2024 | Total 2023 |
|---|---------------|---------------|
| | £ | £ |
| 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

| | Total 2024 | Total 2023 |
|---|-----------------------|-----------------------|
| | £ | £ |
| 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

| | Buildings | Fixtures & Fittings | Total |
|---|------------------|--|--------------|
| Cost | £ | £ | £ |
| 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 |
| Depreciation | | | |
| 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

| | Total 2024 | Total 2023 |
|---------------|-----------------------|-----------------------|
| | £ | £ |
| Trade Debtors | 2,413 | - |
| Other Debtors | 5,356 | - |
| | 7,769 | - |
| | 7,769 | - |

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | Total 2024 | Total 2023 |
|-----------------|-----------------------|-----------------------|
| | £ | £ |
| 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

| Funds 2024 | Balance at start | Income | Expenditu re | Surplus / (Deficit) | Transfer | Balance at end |
|---------------------------|-----------------------------|---------------|-------------------------|--------------------------------|-----------------|---------------------------|
| | £ | £ | £ | £ | £ | £ |
| Unrestricted Funds | | | | | | |
| 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 |
| Funds 2023 | | | | | | |
| | Balance at start | Income | Expenditu re | Surplus / (Deficit) | Transfer | Balance at end |
| | £ | £ | £ | £ | £ | £ |
| Unrestricted Funds | | | | | | |
| 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

| Funds 2024 | Balance at start | Income | Expenditure | Surplus / (Deficit) | Transfer | Balance at end |
|-------------------------|-------------------------|---------------|--------------------|----------------------------|-----------------|-----------------------|
| | £ | £ | £ | £ | £ | £ |
| Restricted Funds | | | | | | |
| General fund | 455,708 | 23,380 | (31,427) | (7,047) | - | 448,661 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| Total | 455,708 | 23,380 | (31,427) | (7,047) | - | 448,661 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| Funds 2023 | | | | | | |
| | Balance at start | Income | Expenditure | Surplus / (Deficit) | Transfer | Balance at end |
| | £ | £ | £ | £ | £ | £ |
| Restricted Funds | | | | | | |
| 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

| | Unrestricted Funds | Restricted Funds | Total 2024 |
|--------------------|---------------------------|-------------------------|-------------------|
| | £ | £ | £ |
| Fixed Assets | 167,321 | 425,010 | 592,331 |
| Net Current Assets | 23,537 | 23,651 | 47,188 |
| | ----- | ----- | ----- |
| | 190,858 | 448,661 | 639,519 |
| | ----- | ----- | ----- |
| | Unrestricted Funds | Restricted Funds | Total 2023 |
| | £ | £ | £ |
| 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).

Whitehead Community Association

Northern Ireland - Charity number 104912

Annual report

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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WHITEHEAD COMMUNITY ASSOCIATION
Company Limited by Guarantee
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2024

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 |

WHITEHEAD COMMUNITY ASSOCIATION
Company Limited by Guarantee
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2024

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 100th 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 event 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 19th 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 £138,214 (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 £13,079 (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

WHITEHEAD COMMUNITY ASSOCIATION
Company Limited by Guarantee
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2024

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 £19,669 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.

WHITEHEAD COMMUNITY ASSOCIATION
Company Limited by Guarantee
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2024

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

WHITEHEAD COMMUNITY ASSOCIATION
Company Limited by Guarantee
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 31st 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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INDEPENDENT EXAMINERS REPORT
YEAR ENDED 31 MARCH 2024**

(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

WHITEHEAD COMMUNITY ASSOCIATION
Company Limited by Guarantee
STATEMENT OF FINANCIAL ACTIVITY (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2024

STATEMENT OF FINANCIAL ACTIVITY

| | Note | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|--------------------------|------|-----------------------|---------------------|---------------|---------------|
| | | £ | £ | £ | £ |
| Income from: | | | | | |
| Donations and legacies | 2 | 22,163 | 15,615 | 37,778 | 73,151 |
| Charitable Activities | 3 | 91,183 | 8,765 | 99,948 | 71,347 |
| Investment income | 4 | 488 | - | 488 | 77 |
| | | ----- | ----- | ----- | ----- |
| Total Income | | 113,834 | 24,380 | 138,214 | 144,575 |
| | | ----- | ----- | ----- | ----- |
| Expenditure on: | | | | | |
| Charitable activities | 7 | 93,708 | 31,427 | 125,135 | 115,220 |
| | | ----- | ----- | ----- | ----- |
| Total Expenditure | | 93,708 | 31,427 | 125,135 | 115,220 |
| | | ----- | ----- | ----- | ----- |
| Net Income | | 20,126 | (7,047) | 13,079 | 29,355 |
| | | ----- | ----- | ----- | ----- |
| Net movement in funds | | 20,126 | (7,047) | 13,079 | 29,355 |
| Funds brought forward | | 166,894 | 455,708 | 622,602 | 593,247 |
| | | ----- | ----- | ----- | ----- |
| Funds carried forward | 15 | 187,020 | 448,660 | 635,680 | 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 |
|---|------|----------------|----------------|
| | | £ | £ |
| Fixed Assets | | | |
| Tangible Fixed Assets | 12 | 592,331 | 593,128 |
| Total fixed assets | | <u>592,331</u> | <u>593,128</u> |
| Current Assets | | | |
| Debtors | 13 | 7,769 | - |
| Cash and cash equivalents | | 41,484 | 37,216 |
| Total current assets | | <u>49,253</u> | <u>37,216</u> |
| Creditors: amounts falling due within one year | 14 | 5,904 | 7,742 |
| Total Creditors | | <u>5,904</u> | <u>7,742</u> |
| Net Current Assets | | <u>43,349</u> | <u>29,474</u> |
| Total Net Assets | | <u>635,680</u> | <u>622,602</u> |
| Funds of the charity | 15 | | |
| Restricted funds | | 448,660 | 455,708 |
| Unrestricted funds | | 187,020 | 166,894 |
| Total charity funds | | <u>635,680</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

Trustee & Director

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 |
|-----------|----------------------|

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

| | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|------------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ |
| Donations | | | | |
| 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

| | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|-------------------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ |
| 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 | 1,336 | - | 1,336 | - |
| | ----- | ----- | ----- | ----- |
| | 91,183 | 8,765 | 99,948 | 71,347 |
| | ----- | ----- | ----- | ----- |

4. INVESTMENT INCOME

| | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|--------------------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ |
| 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:

| | 2024 | 2023 |
|--------------------|-------------|-------------|
| | £ | £ |
| 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

| | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|------------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ |
| 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

| | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|---------------------------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ |
| 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): | Total 2024 | Total 2023 |
| | £ | £ |
| 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

| | Total 2024 | Total 2023 |
|---|-----------------------|-----------------------|
| | £ | £ |
| 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

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

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

13. DEBTORS

| | Total 2024 | Total 2023 |
|---------------|-----------------------|-----------------------|
| | £ | £ |
| Trade Debtors | 2,413 | - |
| Other Debtors | 5,356 | - |
| | 7,769 | - |
| | 7,769 | - |

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | Total 2024 | Total 2023 |
|-----------------|-----------------------|-----------------------|
| | £ | £ |
| Trade Creditors | 354 | - |
| UCIT Loan | 3,838 | 5,642 |
| Accruals | 1,260 | 2,100 |
| Other Creditors | 452 | - |
| | 5,904 | 7,742 |
| | 5,904 | 7,742 |

15. FUND BALANCES

| Funds 2024 | Balance at start | Income | Expenditu re | Surplus / (Deficit) | Transfer | Balance at end |
|---------------------------|-----------------------------|---------------|-------------------------|--------------------------------|-----------------|---------------------------|
| | £ | £ | £ | £ | £ | £ |
| Unrestricted Funds | | | | | | |
| General fund | 166,894 | 113,834 | (93,708) | 20,126 | - | 187,020 |
| | 166,894 | 113,834 | (93,708) | 20,126 | - | 187,020 |
| Total | 166,894 | 113,834 | (93,708) | 20,126 | - | 187,020 |
| | 166,894 | 113,834 | (93,708) | 20,126 | - | 187,020 |
| Funds 2023 | | | | | | |
| | Balance at start | Income | Expenditu re | Surplus / (Deficit) | Transfer | Balance at end |
| | £ | £ | £ | £ | £ | £ |
| Unrestricted Funds | | | | | | |
| 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

| Funds 2024 | Balance at start | Income | Expenditure | Surplus / (Deficit) | Transfer | Balance at end |
|-------------------------|-------------------------|---------------|--------------------|----------------------------|-----------------|-----------------------|
| | £ | £ | £ | £ | £ | £ |
| Restricted Funds | | | | | | |
| General fund | 455,708 | 23,380 | (31,427) | (7,047) | - | 448,660 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| Total | 455,708 | 23,380 | (31,427) | (7,047) | - | 448,660 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| Funds 2023 | | | | | | |
| | £ | £ | £ | £ | £ | £ |
| Restricted Funds | | | | | | |
| 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

| | Unrestricted Funds | Restricted Funds | Total 2024 |
|--------------------|---------------------------|-------------------------|-------------------|
| | £ | £ | £ |
| Fixed Assets | 167,321 | 425,010 | 592,331 |
| Net Current Assets | 19,669 | 23,650 | 43,349 |
| | ----- | ----- | ----- |
| | 187,020 | 448,660 | 635,680 |
| | ----- | ----- | ----- |
| | Unrestricted Funds | Restricted Funds | Total 2023 |
| | £ | £ | £ |
| 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).

Whitehead Community Association

Northern Ireland - Charity number 104912

Annual return

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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YEAR ENDED 31 MARCH 2024

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

WHITEHEAD COMMUNITY ASSOCIATION
Company Limited by Guarantee
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2024

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

WHITEHEAD COMMUNITY ASSOCIATION
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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

WHITEHEAD COMMUNITY ASSOCIATION
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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 100th 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 event 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 19th 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

WHITEHEAD COMMUNITY ASSOCIATION
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YEAR ENDED 31 MARCH 2024

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 102);
- 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

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 31st 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

**WHITEHEAD COMMUNITY ASSOCIATION
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INDEPENDENT EXAMINERS REPORT
YEAR ENDED 31 MARCH 2024**

(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

WHITEHEAD COMMUNITY ASSOCIATION
Company Limited by Guarantee
STATEMENT OF FINANCIAL ACTIVITY (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2024

STATEMENT OF FINANCIAL ACTIVITY

| | Note | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|--------------------------|------|-----------------------|---------------------|---------------|---------------|
| | | £ | £ | £ | £ |
| Income from: | | | | | |
| 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 |
| | | ----- | ----- | ----- | ----- |
| Total Income | | 117,672 | 24,380 | 140,052 | 144,575 |
| | | ----- | ----- | ----- | ----- |
| Expenditure on: | | | | | |
| Charitable activities | 7 | 93,708 | 31,427 | 125,135 | 115,220 |
| | | ----- | ----- | ----- | ----- |
| Total Expenditure | | 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 |
|---|------|----------------|----------------|
| | | £ | £ |
| Fixed Assets | | | |
| Tangible Fixed Assets | 12 | 592,331 | 593,128 |
| Total fixed assets | | <u>592,331</u> | <u>593,128</u> |
| Current Assets | | | |
| Debtors | 13 | 7,769 | - |
| Cash and cash equivalents | | 41,485 | 37,216 |
| Total current assets | | <u>49,254</u> | <u>37,216</u> |
| Creditors: amounts falling due within one year | 14 | 2,066 | 7,742 |
| Total Creditors | | <u>2,066</u> | <u>7,742</u> |
| Net Current Assets | | <u>47,188</u> | <u>29,474</u> |
| Total Net Assets | | <u>639,519</u> | <u>622,602</u> |
| Funds of the charity | 15 | | |
| Restricted funds | | 448,661 | 455,708 |
| Unrestricted funds | | 190,858 | 166,894 |
| Total charity funds | | <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

Trustee & Director

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 |
|-----------|----------------------|

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

| | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|------------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ |
| Donations | | | | |
| 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

| | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|-------------------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ |
| 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

| | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|--------------------------|-------------------------------|-----------------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ |
| 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:

| | 2024 | 2023 |
|--------------------|-------------|-------------|
| | £ | £ |
| 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

| | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|------------------|-----------------------|---------------------|---------------|---------------|
| | £ | £ | £ | £ |
| 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

| | Unrestricted Funds | Restricted Funds | Total 2024 | Total 2023 |
|---------------------------------|-----------------------|---------------------|---------------|---------------|
| | £ | £ | £ | £ |
| 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): | Total 2024 | Total 2023 |
|---|---------------|---------------|
| | £ | £ |
| 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

| | Total 2024 | Total 2023 |
|---|-----------------------|-----------------------|
| | £ | £ |
| 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

| | Buildings | Fixtures & Fittings | Total |
|---|------------------|--|--------------|
| Cost | £ | £ | £ |
| 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 |
| Depreciation | | | |
| 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

| | Total 2024 | Total 2023 |
|---------------|-----------------------|-----------------------|
| | £ | £ |
| Trade Debtors | 2,413 | - |
| Other Debtors | 5,356 | - |
| | 7,769 | - |
| | 7,769 | - |

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | Total 2024 | Total 2023 |
|-----------------|-----------------------|-----------------------|
| | £ | £ |
| 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

| Funds 2024 | Balance at start | Income | Expenditu re | Surplus / (Deficit) | Transfer | Balance at end |
|---------------------------|-----------------------------|---------------|-------------------------|--------------------------------|-----------------|---------------------------|
| | £ | £ | £ | £ | £ | £ |
| Unrestricted Funds | | | | | | |
| 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 |
| Funds 2023 | | | | | | |
| | Balance at start | Income | Expenditu re | Surplus / (Deficit) | Transfer | Balance at end |
| | £ | £ | £ | £ | £ | £ |
| Unrestricted Funds | | | | | | |
| 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

| Funds 2024 | Balance at start | Income | Expenditure | Surplus / (Deficit) | Transfer | Balance at end |
|-------------------------|-------------------------|---------------|--------------------|----------------------------|-----------------|-----------------------|
| | £ | £ | £ | £ | £ | £ |
| Restricted Funds | | | | | | |
| General fund | 455,708 | 23,380 | (31,427) | (7,047) | - | 448,661 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| Total | 455,708 | 23,380 | (31,427) | (7,047) | - | 448,661 |
| | ----- | ----- | ----- | ----- | ----- | ----- |
| Funds 2023 | | | | | | |
| | Balance at start | Income | Expenditure | Surplus / (Deficit) | Transfer | Balance at end |
| | £ | £ | £ | £ | £ | £ |
| Restricted Funds | | | | | | |
| 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

| | Unrestricted Funds | Restricted Funds | Total 2024 |
|--------------------|---------------------------|-------------------------|-------------------|
| | £ | £ | £ |
| Fixed Assets | 167,321 | 425,010 | 592,331 |
| Net Current Assets | 23,537 | 23,651 | 47,188 |
| | ----- | ----- | ----- |
| | 190,858 | 448,661 | 639,519 |
| | ----- | ----- | ----- |
| | Unrestricted Funds | Restricted Funds | Total 2023 |
| | £ | £ | £ |
| 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).

Whitehead Community Association

Northern Ireland - Charity number 104912

Accounts

COMPANY REGISTRATION NUMBER: NI605135

CHARITY REGISTRATION NUMBER: 104912

**Whitehead Community Association
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023**

ROBERT J GILMOUR F.C.A.

Chartered accountants
Gilmour & Co Limited
25 High Street
Carrickfergus
Co Antrim
BT38 7AN

Whitehead Community Association

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Whitehead Community Association

Company Limited by Guarantee

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

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

| | |
|---|---|
| Registered charity name | Whitehead Community Association |
| Charity registration number | 104912 |
| Company registration number | NI605135 |
| Principal office and registered office | 19 Kings Road Whitehead Co Antrim BT38 9PT |

The trustees

Mr P C Abraham
Mr M R Clarke
Mr B Luney
Mrs Valerie Reynolds
Mr D T Robinson
Mr J Jones
Mrs A Abraham
Mr W Dornan

Company secretary Mrs A Abraham

Independent examiner Robert J Gilmour FCA
Gilmour & Co Limited
25 High Street
Carrickfergus
Co Antrim
BT38 7AN

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.

Whitehead Community Association

Company Limited by Guarantee

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

Year ended 31 March 2023

Structure, governance and management *(continued)*

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.

Non-Executive Members: In partnership with the Directors, the non executive members form the remainder of the general 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.

Company Membership: Any resident of Whitehead, Islandmagee or Bellycarry (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 committee meeting, the applicant becomes a member of the Association and has voting rights at the AGM.

- Bill Dornan for the Royal British Legion
- Bill Luney for Brighter Whitehead
- Valerie Reynolds for Whitehead Storehouse
- Stan Woods for Whitehead Wombles
- Isobel Day for Whitehead Golf Club
- Sue Harpur for Railway Preservation Society of Ireland

together with 8 local residents: Andrea Abraham, Andrew Brown, Martin Clarke, Jeremy Jones, Robert Logan, David Robinson Patricia Ingram and Adrian Woods.

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

There were 221 members (as at 1 April 2023).

Employees: There are two part time Centre Managers, Rosemary Allen and Marianne McVey, and a part time cleaner, Agnes Golec, who look after the day-to-day operation of Whitehead Community Centre and its activities. 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.

Whitehead Community Association

Company Limited by Guarantee

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

Year ended 31 March 2023

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 benefit 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 King's 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 2007/08 and 2011/12 extended the community space. In the 2019/2020 the Association received grant funding to refurbish the King's 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:

Whitehead Community Association

Company Limited by Guarantee

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

Year ended 31 March 2023

Objectives and activities *(continued)*

Community Support: By providing a range of community spaces, consisting of a large hall including kitchen, 2 function rooms and a meeting room, the Association can support multiple leisure, education and community groups. In addition, the Whitehead Centre on the Kings Road side of the building provides 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 objects; each of these events are run to foster community spirit and pride in the town.

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. The Association has facilitated this event since 2006. It attracts competitive and fun runners from clubs locally and across Northern Ireland.

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.

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.

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.

Whitehead Community Association

Company Limited by Guarantee

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

Year ended 31 March 2023

Achievements and performance

The 2022/2023 financial year saw the community centre return to near pre-pandemic levels of occupancy and facility hire. Sadly, a number of facility hire groups did not survive the enforced lock down periods resulting from the covid pandemic. New groups have joined us throughout the year and footfall has steadily increased. We are proud to have retained our Safe Place status, providing signposting to those needing help in domestic abuse situations.

In September, Genesis Drop-in centre sadly lost its funding and reluctantly gave notice that they would no longer require the use of one of our upstairs rooms. Genesis had been a much-valued tenant since joining us to run a computer group in March 2014.

The space vacated by Genesis was leased in October by Chrysalis Counselling and Training who specialise in child and adult trauma counselling. This has proved to be a very beneficial addition to the existing businesses and brings family groups and individuals from around the province to the town. In the near future, Chrysalis are planning to run training seminars on a broad range of community focused topics, using our McGuigan Suite facilities.

Things Bright and Beautiful gave notice and vacated their unit at 25 Kings Road in April. Artisan Style subsequently moved premises from 21 to 25 Kings Road as this provided more usable space for them. 21 Kings Road has since been used to accommodate the seven e-bikes given to the Association as a result of DAERA funding. It is planned to refurbish this area to better facilitate the e-bikes and their accessories. With appropriate marketing and management, the Directors are confident the revenue from e-bike hire will significantly exceed the previous rental income from the unit.

In January 2023, the Small Meeting Room was transformed from a limited use storage area to a welcoming meeting room. Staff and volunteers provided the manpower to renovate the room and donations of furniture, games, jigsaws, pictures and books turned the space into a very popular facility. An application for MEABC's Warm Spaces Grant was successful and three sessions per week for six weeks in February and March 2023 were hosted by one or two members, some of whom were engaging with the Association for the first time in the capacity of volunteers.

The Whitehead Centre: With part of an allocation of DAERA grant funding an history-based exhibit was designed by committee members, Isobel Day and Adrian Woods who trawled through the archive materials organised by Vivian Scott to find suitable photos and write the supporting text. Local media company Circle Creative were engaged to produce the displays. The exhibit consists of two large display stands depicting pictures and text about the history of Whitehead and the Whitehead community. These are used when the exhibition space is not booked and, together with other archive material have been well received by the community.

DAERA funds also provided the exhibition space with electronic equipment to allow videos and audio-visual displays to be viewed on a large TV screen. A replica of the old cinema stage, complete with red velvet curtains, was commissioned to house the TV screen and the area has been successfully used on a number of occasions for presentations throughout the year.

The Exhibition Space continues to host local art, craft and photographic displays although the number and frequency of these has reduced since the opening of the Gallery in December 2022. Throughout the year the Centre has hosted successful exhibitions from Steam Art, The Hidden Art Show; Angela Turkington's Selkie Cloak talk and exhibition; Methodist Church Art Sale, Janine Dempster Art, East Antrim Artists, Islandmagee Camera Club and Audrey Kyle Art; and pop-up shops for the McMillan Cancer which raised an amazing £3,800; Royal National Lifeboat Institute (RNLI) and Royal British Legion (RBL).

Whitehead Community Association

Company Limited by Guarantee

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

Year ended 31 March 2023

E-Bikes:

In March 2022 the Association took delivery of seven electronic bikes from McCallen Bikes, purchased with funding provided by DAERA and administered by Mid and East Antrim Borough Council (MEABC). WCA Staff undertook relevant training in the maintenance and operation of the bikes and an official launch was held with DAERA, Tourism NI and MEABC officials present. The bikes have been used by visitors to the town and were showcased to locals at the summer festival. Looking forward, it is hoped the revenue from these will provide an ongoing source of funding for the Association.

Community Support: The early part of 2022 saw an increase in community usage with the centre welcoming several returning and new groups using our facilities including: N.I. Blood Donation Service, Latin Dance, Line Dancing, Whitehead Community Orchestra, Tai Chi, Ju Jitsu, Wee Gamers Board Gaming Club, Whitehead Youth Club, Tots that Bop, Steve Diamond Art classes, Glee Club holiday programme, Messy Minds Playgroup, Sound Bath, traditional yoga, craft groups, needle felting, book binding, natural wool dyeing, lino block printing, community tour guiding, Japanese dance, silk printing, natural dye workshops, repair cafe' Whitehead meetings, bird shows and Whitehead Book Club among others.

Whitehead Youth Club's premises at Castleview underwent significant renovation and we were glad to have been able to offer the Club use of our main hall facilities for a number of months.

WCA supported a number of non-profit groups in the town with use of facilities including Small World Group, Storehouse and Friends of Beach Road Dye Garden; Leukaemia and Lymphoma NI; Radius Housing Coffee Mornings; Repair Cafe' Whitehead; Music and Mind.

Financial and administrative support was also provided to the Whitehead Wombles and Music and Mind.

Business Accommodation: The Association's support to local business continues to facilitate jobs and extend the retail spectrum available to the community. Completion of the refurbishment of the King's Road side of the building has provided an additional three start up units, the Whitehead Centre and community hub while providing existing tenants, the Yau Kee Chinese Takeaway, with newly refurbished premises. The net effect of the latest development is that the community centre hosts eight businesses which provide 14 direct jobs for local people. The businesses housed in the centre during the 2022/2023 financial year were:

- The Laundry Room
- Balmoral Barbers
- Snowglobe Training and Solutions
- Yau Kee Chinese Takeaway
- Little Einstein's Child Care Facility
- Artisan Style
- 2020 Art
- Chrysallis Counselling and Training

Whitehead Community Association

Company Limited by Guarantee

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

Year ended 31 March 2023

Achievements and performance *(continued)*

Events run for the Community by the Association

- April 2022 Easter Road Race. We were delighted to have our historic road race back in 2022 which hundreds of runners from all over the province and abroad taking part. It was a very successful event, partly sponsored by Wrights'Spar.
- June 2022 The Queen's Platinum Jubilee celebrations. A great day of family fun and celebrations run in conjunction with the Methodist Church.
- July 2022 Summer Festival
- August 2022 - NI Craft Month
- September 2022 Local Legends event - a fantastic event recognising and celebrating local sporting heroes Mark McHugh (Commonwealth Lawn Bowls Gold Medallist) and Callum Pollard and Luke Simpson who won world and national sailing championship awards.
- November 2022 Victorian Street Fair
- January 2023 Burns Night Ceilidh

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 to events and practical assistance.

Financial review

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

Grants have been received over the year from several sources to help offset the costs including the Rank Foundation and Mid and East Antrim Borough Council.

The Association continued to meet its obligations in respect of the Community Finance Ireland (formerly UCIT) loan and are delighted to report the final payment of this long-standing loan was made early in April 2023.

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.

Whitehead Community Association

Company Limited by Guarantee

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

Year ended 31 March 2023

Plans for future periods

The focus of the Directors is on developing the Whitehead Centre, in particular the Exhibition Space and visitor information facility. The Exhibition space has a program of arts, craft and information events booked well into the next financial year. The tourist information facility provides visitors to the town with a focal point for information and it is planned to increase our engagement with accommodation, activities and hospitality providers in the town. Marketing of our electronic bikes will be significantly increased in the 2023/2024 season and it is hoped to offer more walking tours to residents and visitors.

In March 2023 MEABC informed the Directors that they would be reducing, and eventually ceasing payment of the Service Level Agreement to the Association. The agreement has been in place since 2007 and the Association relies upon these funds to help with wages and the costs associated with utilities. Without these funds WCA will struggle to provide the level of service to our community which it currently enjoys. Directors are actively seeking to have this decision reversed while looking at alternative sources of funds and will continue to plan for and set the Association's priorities for the next three to five years to ensure the centre remains relevant and financially stable.

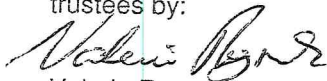
STATEMENT OF COMPLIANCE

In setting our objectives and planning our activities for the year, the Directors have 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.

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 21 June 2023 and signed on behalf of the board of trustees by:



Valerie Reynolds
Chairperson and Director
Whitehead Community Association

Whitehead Community Association

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Whitehead Community Association

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Whitehead Community Association ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.


Robert J. Gilmour FCA
Independent Examiner

Gilmour & Co Limited
25 High Street
Carrickfergus
Co Antrim
BT38 7AN

21 June 2023

Whitehead Community Association
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2023

| | | Unrestricted funds | 2023 Restricted funds | Total funds | 2022 Total funds |
|---|------|-----------------------|-----------------------------|-----------------------|---------------------|
| | Note | £ | £ | £ | £ |
| Income and endowments | | | | | |
| Donations and legacies | 5 | 1,267 | 71,884 | 73,151 | 35,988 |
| Other trading activities | 6 | 71,347 | – | 71,347 | 43,738 |
| Investment income | 7 | 77 | – | 77 | 9 |
| Total income | | <u>72,691</u> | <u>71,884</u> | <u>144,575</u> | <u>79,735</u> |
| Expenditure | | | | | |
| Expenditure on charitable activities | 8,9 | 73,197 | 42,023 | 115,220 | 60,972 |
| Total expenditure | | <u>73,197</u> | <u>42,023</u> | <u>115,220</u> | <u>60,972</u> |
| Net income and net movement in funds | | <u>(506)</u> | <u>29,861</u> | <u>29,355</u> | <u>18,763</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 167,400 | 425,847 | 593,247 | 574,485 |
| Total funds carried forward | | <u>166,894</u> | <u>455,708</u> | <u>622,602</u> | <u>593,247</u> |

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

The notes on pages 12 to 19 form part of these financial statements.

Whitehead Community Association

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

| | Note | 2023 £ | 2022 £ |
|--|------|----------------|----------------|
| Fixed assets | | | |
| Tangible fixed assets | 15 | 593,128 | 592,910 |
| Current assets | | | |
| Cash at bank and in hand | | 37,216 | 27,828 |
| Creditors: amounts falling due within one year | 16 | <u>2,100</u> | <u>1,050</u> |
| Net current assets | | <u>35,116</u> | <u>26,778</u> |
| Total assets less current liabilities | | <u>628,244</u> | <u>619,688</u> |
| Creditors: amounts falling due after more than one year | 17 | <u>5,642</u> | <u>26,440</u> |
| Net assets | | <u>622,602</u> | <u>593,248</u> |
| Funds of the charity | | | |
| Restricted funds | | 455,708 | 425,847 |
| Unrestricted funds | | <u>166,894</u> | <u>167,400</u> |
| Total charity funds | 18 | <u>622,602</u> | <u>593,247</u> |

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

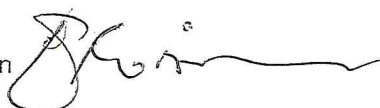
Directors' responsibilities:

- 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 21 June 2023, and are signed on behalf of the board by:

Mr D T Robinson
Trustee



The notes on pages 12 to 19 form part of these financial statements.

Whitehead Community Association

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 19 Kings Road, Whitehead, Co Antrim, BT38 9PT.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)), the Companies Act 2006 and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Whitehead Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Whitehead Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and Equipment - 25% reducing balance

Investment property - Nil%.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Whitehead Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is limited by guarantee. In accordance with the company's Memorandum of Association the members have undertaken to contribute to the assets of the company, in the event of it being wound up, an amount not exceeding £1 each.

5. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|-------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations | 1,267 | – | 1,267 |
| Grants | | | |
| Grants receivable | – | 43,884 | 43,884 |
| Rank Foundation | – | 28,000 | 28,000 |
| | <u>1,267</u> | <u>71,884</u> | <u>73,151</u> |
| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
| Donations | | | |
| Donations | 886 | – | 886 |
| Grants | | | |
| Grants receivable | – | 35,102 | 35,102 |
| Rank Foundation | – | – | – |
| | <u>886</u> | <u>35,102</u> | <u>35,988</u> |

Whitehead Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Other trading activities

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|---------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Fundraising events | – | – | 110 | 110 |
| Rental Income | 40,258 | 40,258 | 33,386 | 33,386 |
| Easter R R | 4,055 | 4,055 | 1,974 | 1,974 |
| Electricity from Tennants | 11,191 | 11,191 | 5,994 | 5,994 |
| Summer Festival | 7,471 | 7,471 | – | – |
| Music in Mind | 2,982 | 2,982 | – | – |
| Victorian Street Fair | 4,875 | 4,875 | – | – |
| Blackhead Path Foundation | – | – | 2,274 | 2,274 |
| E-Bikes | 515 | 515 | – | – |
| | <u>71,347</u> | <u>71,347</u> | <u>43,738</u> | <u>43,738</u> |

7. Investment income

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|--------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Bank interest receivable | <u>77</u> | <u>77</u> | <u>9</u> | <u>9</u> |

8. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|---------------|----------------------------|--------------------------|-----------------------------------|
| Support costs | <u>73,197</u> | <u>42,023</u> | <u>115,220</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|---------------|----------------------------|--------------------------|--------------------------|
| Support costs | <u>32,416</u> | <u>28,557</u> | <u>60,972</u> |

9. Expenditure on charitable activities by activity type

| | Support costs £ | Total funds 2023 £ | Total fund 2022 £ |
|---------------------|--------------------|-----------------------------------|-------------------------|
| Charitable Activity | 113,166 | 113,166 | 57,174 |
| Governance costs | 2,054 | 2,054 | 3,798 |
| | <u>115,220</u> | <u>115,220</u> | <u>60,972</u> |

Whitehead Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Analysis of support costs

| | Analysis of support costs activity 1 £ | Total 2023 £ | Total 2022 £ |
|---|---|-----------------|-----------------|
| Direct Event costs | 25,099 | 25,099 | 1,332 |
| Wages/Salaries | 48,152 | 48,152 | 26,919 |
| Rates & Water & Rent | 650 | 650 | 155 |
| Light & Heat | 22,888 | 22,888 | 9,512 |
| Insurance | 4,562 | 4,562 | 4,959 |
| Repairs, cleaning & maintenance | 5,603 | 5,603 | 6,496 |
| Legal & Professional | 361 | 361 | 733 |
| Telephone | 1,746 | 1,746 | 1,350 |
| Printing, Stationery & Postage, & Advertising | 2,042 | 2,042 | 1,963 |
| Depreciation | 2,063 | 2,063 | 1,989 |
| | <u>113,166</u> | <u>113,166</u> | <u>55,408</u> |

11. Net income

Net income is stated after charging/(crediting):

| | 2023 £ | 2022 £ |
|---------------------------------------|--------------|--------------|
| Depreciation of tangible fixed assets | <u>2,063</u> | <u>1,990</u> |

12. Independent examination fees

| | 2023 £ | 2022 £ |
|--|--------------|--------------|
| Fees payable to the independent examiner for: Independent examination of the financial statements | <u>1,050</u> | <u>1,080</u> |

13. Staff costs

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

| | 2023 £ | 2022 £ |
|--------------------|---------------|---------------|
| Wages and salaries | <u>48,152</u> | <u>26,919</u> |

The average head count of employees during the year was 5 (2022: 3). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2023 No. | 2022 No. |
|-----------------------|-------------|-------------|
| Number of staff Admin | <u>5</u> | <u>3</u> |

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

No remuneration was paid to any of the Trustees during the year. (2019 - £NIL).

Whitehead Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Tangible fixed assets

| | Land and buildings £ | Equipment £ | Total £ |
|------------------------|----------------------------|----------------|----------------|
| Cost | | | |
| At 1 Apr 2022 | 586,940 | 18,389 | 605,329 |
| Additions | – | 2,281 | 2,281 |
| At 31 Mar 2023 | <u>586,940</u> | <u>20,670</u> | <u>607,610</u> |
| Depreciation | | | |
| At 1 Apr 2022 | – | 12,419 | 12,419 |
| Charge for the year | – | 2,063 | 2,063 |
| At 31 Mar 2023 | <u>–</u> | <u>14,482</u> | <u>14,482</u> |
| Carrying amount | | | |
| At 31 Mar 2023 | <u>586,940</u> | <u>6,188</u> | <u>593,128</u> |
| At 31 Mar 2022 | <u>586,940</u> | <u>5,970</u> | <u>592,910</u> |

16. Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|------------------------------|--------------|--------------|
| Accruals and deferred income | <u>2,100</u> | <u>1,050</u> |

17. Creditors: amounts falling due after more than one year

Bank borrowings are secured by a mortgage over the company's premises at 20 Balmoral Avenue, Whitehead.

18. Analysis of charitable funds

Unrestricted funds

| | At 1 Apr 2022 £ | Income £ | Expenditure £ | At 31 Mar 2023 £ |
|---------------|--------------------|---------------|------------------|------------------------|
| General funds | <u>167,400</u> | <u>72,691</u> | <u>(73,197)</u> | <u>166,894</u> |
| | At 1 Apr 2021 £ | Income £ | Expenditure £ | At 31 Mar 2022 £ |
| General funds | <u>155,183</u> | <u>44,633</u> | <u>(32,416)</u> | <u>167,400</u> |

Whitehead Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Analysis of charitable funds *(continued)*

Restricted funds

| | At 1 Apr 2022 | Income | Expenditure | At 31 Mar 2023 |
|------------------|----------------|---------------|-----------------|-------------------|
| | £ | £ | £ | £ |
| Restricted Funds | <u>425,847</u> | <u>71,884</u> | <u>(42,023)</u> | <u>455,708</u> |

| | At 1 Apr 2021 | Income | Expenditure | At 31 Mar 2022 |
|------------------|----------------|---------------|-----------------|-------------------|
| | £ | £ | £ | £ |
| Restricted Funds | <u>419,302</u> | <u>35,102</u> | <u>(28,557)</u> | <u>425,847</u> |

19. Analysis of net assets between funds

| | Unrestricted Funds | Restricted Funds | Total Funds 2023 |
|-------------------------------|-----------------------|---------------------|---------------------|
| | £ | £ | £ |
| Tangible fixed assets | 131,778 | 461,350 | 593,128 |
| Current assets | 37,216 | – | 37,216 |
| Creditors less than 1 year | (2,100) | – | (2,100) |
| Creditors greater than 1 year | – | (5,642) | (5,642) |
| Net assets | <u>166,894</u> | <u>455,708</u> | <u>622,602</u> |

| | Unrestricted Funds | Restricted Funds | Total Funds 2022 |
|-------------------------------|-----------------------|---------------------|---------------------|
| | £ | £ | £ |
| Tangible fixed assets | 140,622 | 452,287 | 592,909 |
| Current assets | 27,828 | – | 27,828 |
| Creditors less than 1 year | (1,050) | – | (1,050) |
| Creditors greater than 1 year | – | (26,440) | (26,440) |
| Net assets | <u>167,400</u> | <u>425,847</u> | <u>593,247</u> |

Whitehead Community Association

Northern Ireland - Charity number 104912

Annual report



WHITEHEAD COMMUNITY ASSOCIATION
TRUSTEES ANNUAL REPORT
FINANCIAL YEAR: 1 APRIL 2022 – 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Registered Charity Name: Whitehead Community Association
Charity Registration Number: 104912
Company Registration Number: NI605135
Principal and registered office: 19 Kings Road
Whitehead
Co. Antrim
BT38 9PT

Trustees/Directors: Mrs A Abraham
Mr P C Abraham
Mr M R Clarke
Mr W Dornan
Mr J Jones
Mr B Luney
Mrs V E Reynolds
Mr D T Robinson

Company Members: 221 (as at 1 April 2023)

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

[Whitehead Community Association](#)


19 Kings Road, Whitehead, Co. Antrim, BT38 9PT

Tel Office: 028 9337 8077

Tel Mobile: 07501 766075 or 07501 766081

Email: wca@whitehead-ni.com

Web: www.whitehead-ni.com

 facebook.com/whiteheadni

Accepted by HMRC as a Charity XN 50304 A



Chair, Treasurer and Secretary, are appointed from within the Board each year, at the first committee meeting following the AGM.

Management Committee

Non-Executive Members: In partnership with the Directors, the non-executive members form the remainder of the general 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.

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 committee meeting, the applicant becomes a member of the Association and has voting rights at the AGM.

- Bill Dornan for The Royal British Legion
- Bill Luney for Brighter Whitehead
- Valerie Reynolds for Whitehead Storehouse
- Stan Woods for Whitehead Wombles
- Isobel Day for Whitehead Golf Club
- Sue Harpur for Railway Preservation Society of Ireland

together with 8 local residents: Andrea Abraham, Andrew Brown, Martin Clarke, Jeremy Jones, Robert Logan, David Robinson, Patricia Ingram and Adrian Woods.

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

Employees: There are two part time Centre Managers, Rosemary Allen and Marianne McVey, and a part time cleaner, Agnes Golec, who look after the day-to-day operation of Whitehead Community Centre and its activities. 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 2007/08 and 2011/12 extended the community space. In the 2019/2020 the Association received grant 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, 2 function rooms and a meeting room, the Association can support multiple leisure, education and community groups. In addition, the Whitehead Centre on the Kings Road side of the building provides 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.

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. The Association has facilitated this event since 2006. It attracts competitive and fun runners from clubs locally and across Northern Ireland.

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.

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.

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.

ACHIEVEMENTS AND PERFORMANCE

The 2022/2023 financial year saw the community centre return to near pre-pandemic levels of occupancy and facility hire. Sadly, a number of facility hire groups did not survive the enforced lock down periods resulting from the covid pandemic. New groups have joined us throughout the year and footfall has steadily increased. We are proud to have retained our Safe Place status, providing signposting to those needing help in domestic abuse situations.

In September, Genesis Drop-In centre sadly lost its funding and reluctantly gave notice that they would no longer require the use of one of our upstairs rooms. Genesis had been a much-valued tenant since joining us to run a computer group in March 2014.

The space vacated by Genesis was leased in October by Chrysalis Counselling and Training who specialise in child and adult trauma counselling. This has proved to be a very beneficial addition to the existing businesses and brings family groups and individuals from around the province to the town. In the near future, Chrysalis are planning to run training seminars on a broad range of community focused topics, using our McGuigan Suite facilities.

Things Bright and Beautiful gave notice and vacated their unit at 25 Kings Road in April. Artisan Style subsequently moved premises from 21 to 25 Kings Road as this provided more usable space for them. 21 Kings Road has since been used to accommodate the seven e-bikes given to the Association as a result of DAERA funding. It is planned to refurbish this area to better facilitate the e-bikes and their accessories. With appropriate marketing and management, the Directors are confident the revenue from e-bike hire will significantly exceed the previous rental income from the unit.

In January 2023, the Small Meeting Room was transformed from a limited use storage area to a welcoming meeting room. Staff and volunteers provided the manpower to renovate the room and donations of furniture, games, jigsaws, pictures and books turned the space into a very popular facility. An application for MEABC's Warm Spaces Grant was successful and three sessions per week for six weeks in February and March 2023 were hosted by one or two members, some of whom were engaging with the Association for the first time in the capacity of volunteers.

The Whitehead Centre:

With part of an allocation of DAERA grant funding, an history-based exhibit was designed by committee members, Isobel Day and Adrian Woods who trawled through the archive materials organised by Vivian Scott to find suitable photos and write the supporting text. Local media company Circle Creative were engaged to produce the displays. The exhibit consists of two large display stands depicting pictures and text about the history of Whitehead and the Whitehead community. These are used when the exhibition space is not



booked and, together with other archive material have been well received by the community.

DAERA funds also provided the exhibition space with electronic equipment to allow videos and audio-visual displays to be viewed on a large TV screen. A replica of the old cinema stage, complete with red velvet curtains, was commissioned to house the TV screen and the area has been successfully used on a number of occasions for presentations throughout the year.

The Exhibition Space continues to host local art, craft and photographic displays although the number and frequency of these has reduced since the opening of The Gallery in December 2022. Throughout the year the Centre has hosted successful exhibitions from Steam Art, The Hidden Art Show; Angela Turkington's Selkie Cloak talk and exhibition; Methodist Church Art Sale, Janine Dempster Art, East Antrim Artists, Islandmagee Camera Club and Audrey Kyle Art; and pop-up shops for The McMillan Cancer which raised an amazing £3,800; Royal National Lifeboat Institute (RNLI) and Royal British Legion (RBL)

E-Bikes

In March 2022 the Association took delivery of seven electronic bikes from McCallen Bikes, purchased with funding provided by DAERA and administered by Mid and East Antrim Borough Council (MEABC). WCA Staff undertook relevant training in the maintenance and operation of the bikes and an official launch was held with DAERA, Tourism NI and MEABC officials present. The bikes have been used by visitors to the town and were showcased to locals at the summer festival. Looking forward, it is hoped the revenue from these will provide an ongoing source of funding for the Association.

Community Support:

The early part of 2022 saw an increase in community usage with the centre welcoming several returning and new groups using our facilities including: N.I. Blood Donation Service, Latin Dance, Line Dancing, Whitehead Community Orchestra, Tai Chi, Ju Jitsu, Wee Gamers Board Gaming Club, Whitehead Youth Club, Tots that Bop, Steve Diamond Art classes, Glee Club holiday programme, Messy Minds Playgroup, Sound Bath, traditional yoga, craft groups, needle felting, book binding, natural wool dyeing, lino block printing, , community tour guiding, Japanese dance, silk printing, natural dye workshops, Repair Café Whitehead meetings, bird shows and Whitehead Book Club among others.

Whitehead Youth Club's premises at Castlevue underwent significant renovation and we were glad to have been able to offer the Club use of our main hall facilities for a number of months.

WCA supported a number of non-profit groups in the town with use of facilities including Small World Group, Storehouse and Friends of Beach Road Dye Garden; Leukaemia and Lymphoma NI; Radius Housing Coffee Mornings; Repair Café Whitehead; Music and Mind.



Financial and administrative support was also provided to the Whitehead Wombles and Music and Mind.

Business Accommodation: The Association's support to local business continues to facilitate jobs and extend the retail spectrum available to the community. Completion of the refurbishment of the Kings Road side of the building provided an additional three start up units, the Whitehead Centre and community hub while providing existing tenants, the Yau Kee Chinese Takeaway, with newly refurbished premises. The net effect of the latest development is that the community centre hosts eight businesses which provide 14 direct jobs for local people. The businesses housed in the centre during the 2022/2023 financial year were:

- The Laundry Room
- Balmoral Barbers
- Snowglobe Training and Solutions
- Yau Kee Chinese Takeaway
- Little Einsteins Child Care Facility
- Artisan Style
- 2020 Art
- Chrysalis Counselling and Training

Events run for the Community by the Association

- **April 2022 Easter Road Race:** We were delighted to have our historic road race back in 2022 which hundreds of runners from all over the province and abroad taking part. It was a very successful event, partly sponsored by Wrights' Spar.
- **June 2022 The Queen's Platinum Jubilee celebrations:** A great day of family fun and celebrations run in conjunction with the Methodist Church.
- **July 2022 Summer Festival**
- **August 2022 – NI Craft Month**
- **September 2022 Local Legends event:** a fantastic event recognising and celebrating local sporting heroes Mark McHugh (Commonwealth Lawn Bowls Gold Medallist) and Callum Pollard and Luke Simpson who won world and national sailing championship awards.
- **November 2022 Victorian Street Fair**
- **January 2023 Burns Night Ceilidh**

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 to events and practical assistance.

FINANCIAL REVIEW



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

Grants have been received over the year from several sources to help offset the costs including the Rank Foundation and Mid and East Antrim Borough Council,

The Association continued to meet its obligations in respect of the Community Finance Ireland (formerly UCIT) loan and are delighted to report the final payment of this long-standing loan was made early in April 2023.

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.

PLANS FOR FUTURE PERIOD

The focus of the Directors is on developing the Whitehead Centre, in particular the Exhibition Space and visitor information facility. The Exhibition Space has a program of arts, craft and information events booked in the next financial year. The tourist information facility provides visitors to the town with a focal point for information and it is planned to increase our engagement with accommodation, activities and hospitality providers in the town. Marketing of our electronic bikes will be significantly increased in the 2023/2024 season and it is hoped to offer more walking tours to residents and visitors.

In March 2023 MEABC informed the Directors that they would be reducing, and eventually ceasing payment of the Service Level Agreement to the Association. The agreement has been in place since 2007 and the Association relies upon these funds to help with wages and the costs associated with utilities. Without these funds WCA will struggle to provide the level of service to our community which it currently enjoys. Directors are actively seeking to have this decision reversed while looking at alternative sources of funds and will continue to plan for and set the Association's priorities for the next three to five years to ensure the centre remains relevant and financially stable.

STATEMENT OF COMPLIANCE

In setting our objectives and planning our activities for the year, the Directors have 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.

Signed on behalf of the Trustees/Directors



Valerie Reynolds
Chairperson and Director
Whitehead Community Association

Whitehead Community Association

Northern Ireland - Charity number 104912

Annual return

COMPANY REGISTRATION NUMBER: NI605135

CHARITY REGISTRATION NUMBER: 104912

**Whitehead Community Association
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023**

ROBERT J GILMOUR F.C.A.

Chartered accountants
Gilmour & Co Limited
25 High Street
Carrickfergus
Co Antrim
BT38 7AN

Whitehead Community Association

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Whitehead Community Association
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

| | |
|---|---|
| Registered charity name | Whitehead Community Association |
| Charity registration number | 104912 |
| Company registration number | NI605135 |
| Principal office and registered office | 19 Kings Road Whitehead Co Antrim BT38 9PT |

The trustees

Mr P C Abraham
Mr M R Clarke
Mr B Luney
Mrs Valerie Reynolds
Mr D T Robinson
Mr J Jones
Mrs A Abraham
Mr W Dornan

Company secretary Mrs A Abraham

Independent examiner Robert J Gilmour FCA
Gilmour & Co Limited
25 High Street
Carrickfergus
Co Antrim
BT38 7AN

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.

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Whitehead Community Association

Company Limited by Guarantee

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

Year ended 31 March 2023

Structure, governance and management *(continued)*

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together with 8 local residents: Andrea Abraham, Andrew Brown, Martin Clarke, Jeremy Jones, Robert Logan, David Robinson Patricia Ingram and Adrian Woods.

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Whitehead Community Association

Company Limited by Guarantee

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

Year ended 31 March 2023

Objectives and activities

Objectives:

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Whitehead Community Association

Company Limited by Guarantee

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

Year ended 31 March 2023

Objectives and activities *(continued)*

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Whitehead Community Association

Company Limited by Guarantee

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

Year ended 31 March 2023

Achievements and performance

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Whitehead Community Association

Company Limited by Guarantee

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

Year ended 31 March 2023

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Whitehead Community Association

Company Limited by Guarantee

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

Year ended 31 March 2023

Achievements and performance *(continued)*

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- July 2022 Summer Festival
- August 2022 - NI Craft Month
- September 2022 Local Legends event - a fantastic event recognising and celebrating local sporting heroes Mark McHugh (Commonwealth Lawn Bowls Gold Medallist) and Callum Pollard and Luke Simpson who won world and national sailing championship awards.
- November 2022 Victorian Street Fair
- January 2023 Burns Night Ceilidh

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 to events and practical assistance.

Financial review

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

Grants have been received over the year from several sources to help offset the costs including the Rank Foundation and Mid and East Antrim Borough Council.

The Association continued to meet its obligations in respect of the Community Finance Ireland (formerly UCIT) loan and are delighted to report the final payment of this long-standing loan was made early in April 2023.

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.

Whitehead Community Association

Company Limited by Guarantee

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

Year ended 31 March 2023

Plans for future periods

The focus of the Directors is on developing the Whitehead Centre, in particular the Exhibition Space and visitor information facility. The Exhibition space has a program of arts, craft and information events booked well into the next financial year. The tourist information facility provides visitors to the town with a focal point for information and it is planned to increase our engagement with accommodation, activities and hospitality providers in the town. Marketing of our electronic bikes will be significantly increased in the 2023/2024 season and it is hoped to offer more walking tours to residents and visitors.

In March 2023 MEABC informed the Directors that they would be reducing, and eventually ceasing payment of the Service Level Agreement to the Association. The agreement has been in place since 2007 and the Association relies upon these funds to help with wages and the costs associated with utilities. Without these funds WCA will struggle to provide the level of service to our community which it currently enjoys. Directors are actively seeking to have this decision reversed while looking at alternative sources of funds and will continue to plan for and set the Association's priorities for the next three to five years to ensure the centre remains relevant and financially stable.

STATEMENT OF COMPLIANCE

In setting our objectives and planning our activities for the year, the Directors have 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.

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 21 June 2023 and signed on behalf of the board of trustees by:

Valerie Reynolds
Chairperson and Director
Whitehead Community Association

Whitehead Community Association

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Whitehead Community Association

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Whitehead Community Association ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Robert J Gilmour FCA
Independent Examiner

Gilmour & Co Limited
25 High Street
Carrickfergus
Co Antrim
BT38 7AN

21 June 2023

Whitehead Community Association
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2023

| | | Unrestricted funds | 2023 Restricted funds | Total funds | 2022 Total funds |
|---|------|-----------------------|-----------------------------|-----------------------|---------------------|
| | Note | £ | £ | £ | £ |
| Income and endowments | | | | | |
| Donations and legacies | 5 | 1,267 | 71,884 | 73,151 | 35,988 |
| Other trading activities | 6 | 71,347 | – | 71,347 | 43,738 |
| Investment income | 7 | 77 | – | 77 | 9 |
| Total income | | <u>72,691</u> | <u>71,884</u> | <u>144,575</u> | <u>79,735</u> |
| Expenditure | | | | | |
| Expenditure on charitable activities | 8,9 | 73,197 | 42,023 | 115,220 | 60,972 |
| Total expenditure | | <u>73,197</u> | <u>42,023</u> | <u>115,220</u> | <u>60,972</u> |
| Net income and net movement in funds | | <u>(506)</u> | <u>29,861</u> | <u>29,355</u> | <u>18,763</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 167,400 | 425,847 | 593,247 | 574,485 |
| Total funds carried forward | | <u>166,894</u> | <u>455,708</u> | <u>622,602</u> | <u>593,247</u> |

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

The notes on pages 12 to 19 form part of these financial statements.

Whitehead Community Association

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

| | Note | 2023 £ | £ | 2022 £ |
|--|------|--------------|-----------------------|-----------------------|
| Fixed assets | | | | |
| Tangible fixed assets | 15 | | 593,128 | 592,910 |
| Current assets | | | | |
| Cash at bank and in hand | | 37,216 | | 27,828 |
| Creditors: amounts falling due within one year | 16 | <u>2,100</u> | | <u>1,050</u> |
| Net current assets | | | <u>35,116</u> | <u>26,778</u> |
| Total assets less current liabilities | | | <u>628,244</u> | <u>619,688</u> |
| Creditors: amounts falling due after more than one year | 17 | | <u>5,642</u> | <u>26,440</u> |
| Net assets | | | <u><u>622,602</u></u> | <u><u>593,248</u></u> |
| Funds of the charity | | | | |
| Restricted funds | | | 455,708 | 425,847 |
| Unrestricted funds | | | <u>166,894</u> | <u>167,400</u> |
| Total charity funds | 18 | | <u><u>622,602</u></u> | <u><u>593,247</u></u> |

For the year ending 31 March 2023 the charity 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 21 June 2023, and are signed on behalf of the board by:

Mr D T Robinson
Trustee

The notes on pages 12 to 19 form part of these financial statements.

Whitehead Community Association

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 19 Kings Road, Whitehead, Co Antrim, BT38 9PT.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)), the Companies Act 2006 and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Whitehead Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Whitehead Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and Equipment - 25% reducing balance

Investment property - Nil%.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Whitehead Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is limited by guarantee. In accordance with the company's Memorandum of Association the members have undertaken to contribute to the assets of the company, in the event of it being wound up, an amount not exceeding £1 each.

5. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|-------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations | 1,267 | – | 1,267 |
| Grants | | | |
| Grants receivable | – | 43,884 | 43,884 |
| Rank Foundation | – | 28,000 | 28,000 |
| | <u>1,267</u> | <u>71,884</u> | <u>73,151</u> |
| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
| Donations | | | |
| Donations | 886 | – | 886 |
| Grants | | | |
| Grants receivable | – | 35,102 | 35,102 |
| Rank Foundation | – | – | – |
| | <u>886</u> | <u>35,102</u> | <u>35,988</u> |

Whitehead Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Other trading activities

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|---------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Fundraising events | – | – | 110 | 110 |
| Rental Income | 40,258 | 40,258 | 33,386 | 33,386 |
| Easter R R | 4,055 | 4,055 | 1,974 | 1,974 |
| Electricity from Tennants | 11,191 | 11,191 | 5,994 | 5,994 |
| Summer Festival | 7,471 | 7,471 | – | – |
| Music in Mind | 2,982 | 2,982 | – | – |
| Victorian Street Fair | 4,875 | 4,875 | – | – |
| Blackhead Path Foundation | – | – | 2,274 | 2,274 |
| E-Bikes | 515 | 515 | – | – |
| | <u>71,347</u> | <u>71,347</u> | <u>43,738</u> | <u>43,738</u> |

7. Investment income

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|--------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Bank interest receivable | <u>77</u> | <u>77</u> | <u>9</u> | <u>9</u> |

8. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|---------------|----------------------------|--------------------------|-----------------------------------|
| Support costs | <u>73,197</u> | <u>42,023</u> | <u>115,220</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|---------------|----------------------------|--------------------------|--------------------------|
| Support costs | <u>32,416</u> | <u>28,557</u> | <u>60,972</u> |

9. Expenditure on charitable activities by activity type

| | Support costs £ | Total funds 2023 £ | Total fund 2022 £ |
|---------------------|--------------------|-----------------------------------|-------------------------|
| Charitable Activity | 113,166 | 113,166 | 57,174 |
| Governance costs | 2,054 | 2,054 | 3,798 |
| | <u>115,220</u> | <u>115,220</u> | <u>60,972</u> |

Whitehead Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Analysis of support costs

| | Analysis of support costs activity 1 £ | Total 2023 £ | Total 2022 £ |
|---|---|------------------------|-----------------|
| Direct Event costs | 25,099 | 25,099 | 1,332 |
| Wages/Salaries | 48,152 | 48,152 | 26,919 |
| Rates & Water & Rent | 650 | 650 | 155 |
| Light & Heat | 22,888 | 22,888 | 9,512 |
| Insurance | 4,562 | 4,562 | 4,959 |
| Repairs, cleaning & maintenance | 5,603 | 5,603 | 6,496 |
| Legal & Professional | 361 | 361 | 733 |
| Telephone | 1,746 | 1,746 | 1,350 |
| Printing, Stationery & Postage, & Advertising | 2,042 | 2,042 | 1,963 |
| Depreciation | 2,063 | 2,063 | 1,989 |
| | <u>113,166</u> | <u>113,166</u> | <u>55,408</u> |

11. Net income

Net income is stated after charging/(crediting):

| | 2023 £ | 2022 £ |
|---------------------------------------|---------------------|--------------|
| Depreciation of tangible fixed assets | <u>2,063</u> | <u>1,990</u> |

12. Independent examination fees

| | 2023 £ | 2022 £ |
|--|---------------------|--------------|
| Fees payable to the independent examiner for: Independent examination of the financial statements | <u>1,050</u> | <u>1,080</u> |

13. Staff costs

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

| | 2023 £ | 2022 £ |
|--------------------|----------------------|---------------|
| Wages and salaries | <u>48,152</u> | <u>26,919</u> |

The average head count of employees during the year was 5 (2022: 3). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2023 No. | 2022 No. |
|-----------------------|--------------------|-------------|
| Number of staff Admin | <u>5</u> | <u>3</u> |

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

No remuneration was paid to any of the Trustees during the year. (2019 - £NIL).

Whitehead Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Tangible fixed assets

| | Land and buildings £ | Equipment £ | Total £ |
|------------------------|----------------------------|----------------|-----------------------|
| Cost | | | |
| At 1 Apr 2022 | 586,940 | 18,389 | 605,329 |
| Additions | – | 2,281 | 2,281 |
| At 31 Mar 2023 | <u>586,940</u> | <u>20,670</u> | <u>607,610</u> |
| Depreciation | | | |
| At 1 Apr 2022 | – | 12,419 | 12,419 |
| Charge for the year | – | 2,063 | 2,063 |
| At 31 Mar 2023 | <u>–</u> | <u>14,482</u> | <u>14,482</u> |
| Carrying amount | | | |
| At 31 Mar 2023 | <u>586,940</u> | <u>6,188</u> | <u>593,128</u> |
| At 31 Mar 2022 | <u>586,940</u> | <u>5,970</u> | <u>592,910</u> |

16. Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|------------------------------|--------------|--------------|
| Accruals and deferred income | <u>2,100</u> | <u>1,050</u> |

17. Creditors: amounts falling due after more than one year

Bank borrowings are secured by a mortgage over the company's premises at 20 Balmoral Avenue, Whitehead.

18. Analysis of charitable funds

Unrestricted funds

| | At 1 Apr 2022 £ | Income £ | Expenditure £ | At 31 Mar 2023 £ |
|---------------|--------------------|---------------|------------------|------------------------|
| General funds | <u>167,400</u> | <u>72,691</u> | <u>(73,197)</u> | <u>166,894</u> |
| | At 1 Apr 2021 £ | Income £ | Expenditure £ | At 31 Mar 2022 £ |
| General funds | <u>155,183</u> | <u>44,633</u> | <u>(32,416)</u> | <u>167,400</u> |

Whitehead Community Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Analysis of charitable funds *(continued)*

Restricted funds

| | At 1 Apr 2022 | Income | Expenditure | At 31 Mar 2023 |
|------------------|----------------|---------------|-----------------|-------------------|
| | £ | £ | £ | £ |
| Restricted Funds | <u>425,847</u> | <u>71,884</u> | <u>(42,023)</u> | <u>455,708</u> |

| | At 1 Apr 2021 | Income | Expenditure | At 31 Mar 2022 |
|------------------|----------------|---------------|-----------------|-------------------|
| | £ | £ | £ | £ |
| Restricted Funds | <u>419,302</u> | <u>35,102</u> | <u>(28,557)</u> | <u>425,847</u> |

19. Analysis of net assets between funds

| | Unrestricted Funds | Restricted Funds | Total Funds 2023 |
|-------------------------------|-----------------------|---------------------|---------------------|
| | £ | £ | £ |
| Tangible fixed assets | 131,778 | 461,350 | 593,128 |
| Current assets | 37,216 | – | 37,216 |
| Creditors less than 1 year | (2,100) | – | (2,100) |
| Creditors greater than 1 year | – | (5,642) | (5,642) |
| Net assets | <u>166,894</u> | <u>455,708</u> | <u>622,602</u> |

| | Unrestricted Funds | Restricted Funds | Total Funds 2022 |
|-------------------------------|-----------------------|---------------------|---------------------|
| | £ | £ | £ |
| Tangible fixed assets | 140,622 | 452,287 | 592,909 |
| Current assets | 27,828 | – | 27,828 |
| Creditors less than 1 year | (1,050) | – | (1,050) |
| Creditors greater than 1 year | – | (26,440) | (26,440) |
| Net assets | <u>167,400</u> | <u>425,847</u> | <u>593,247</u> |