

# OneWorldNI Limited

Northern Ireland · Charity number 107405

## Details

---

**Status** Received

**Registered** 2020-02-11

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

## Contact

---

**Address** 12 Windsor Avenue  
Whitehead  
Carrickfergus  
Bt38 9rx  
BT38 9RX

**Phone** 07766600889

**Email** [info@oneworldni.org](mailto:info@oneworldni.org)

## Activities

---

**Purposes:** The charity's objects ('Objects') are specifically restricted to the following: For the public benefit, to provide a welcoming environment to immigrants, specifically those applying for asylum and those granted refugee status and their dependents being resettled in Northern Ireland, by providing support services to advance them in life and assist them with integration in their new community. The aim will be to preserve and protect their physical and mental health, to advance their education and training and relieve financial hardship and unemployment. The Company will work with the local community to promote community cohesion and raise awareness of the issues faced by immigrants especially refugees.

**What the charity does:** The advancement of education, The advancement of health or the saving of lives, The advancement of citizenship or community development, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

**How the charity works:** Accommodation/housing, Advice/advocacy/information, Arts, Community development, Community enterprise, Counselling/support, Criminal justice, Cross-border/cross-community, Cultural, Disability, Economic development, Education/training, Gender, Grant making, Heritage/historical, Human rights/equality, Medical/health/sickness, Relief of poverty, Research/evaluation, Rural development, Search and rescue, Sport/recreation, Urban development, Volunteer development, Welfare/benevolent, Youth development

**Who the charity helps:** Adult training, Asylum seekers/refugees, Carers, Children (5-13 year olds), Community safety/crime prevention, Ethnic minorities, Ex-offenders and prisoners, General public, Homelessness, Language community, Men, Mental health, Parents, Preschool (0-5 year olds), Sexual

orientation, Specific areas of deprivation, Tenants, Unemployed/low income, Victim support, Voluntary and community sector, Volunteers, Women, Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees	
2025-03-31		£0	£139	£0	0

## Trustees

Name	Role	Appointed
Dr Clodagh Miskelly		
Dr Geraint Ellis		
Jeni Mcgaughey		
Mr John Eversley		

**OneWorldNI Limited**

Northern Ireland - Charity number 107405

---

# Accounts

---

**OneWorldNI Ltd**  
**(formerly known as WHITEHEAD SMALL WORLD GROUP LTD)**  
**(A COMPANY LIMITED BY GUARANTEE)**

Trustees Annual Report and Unaudited Financial Statements  
for the year ended 28 February 2025

Registered Charity in Northern Ireland (NIC107405)  
Company Registration Number NI650951

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)  
(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2025

**Contents**

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS.....	3
TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT).....	4
INDEPENDENT EXAMINER'S REPORT.....	8
STATEMENT OF FINANCIAL ACTIVITY (INCLUDING INCOME AND EXPENDITURE ACCOUNT).....	9
BALANCE SHEET.....	10
NOTES TO THE ACCOUNTS.....	11

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)  
(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2025

**CHARITY REFERENCE AND ADMINISTRATIVE DETAILS**

Registered charity name	OneWorld NI Ltd (formerly known as Whitehead Small World Group Ltd)
Charity registration number	NIC107405
Principal office and registered office	12 Windsor Avenue Whitehead Carrickfergus BT38 9RX
The Trustees	Mr G Ellis Dr J McAughey Dr C Miskelly (appointed 16 October 2024) Mr J Eversley (appointed 16 October 2024) Mr J C Barnett (resigned 16 October 2024) Mrs J Defleury (resigned 16 October 2024) Ms J Robb (resigned 16 October 2024) Dr G Scott-Heyes (resigned 16 October 2024)
Bankers	Danske Bank Donegall Sq West Belfast BT1 6JS

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)  
(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2025

**TRUSTEES' REPORT**

Year ended 28 February 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 OneWorldNI Ltd ("the Charity" or "the Company") for the year ended 28 February 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 AND MANAGEMENT**

**GOVERNING DOCUMENT**

OneWorld NI Ltd (formerly known as Whitehead Small World Group Ltd) is a company limited by guarantee governed by its Memorandum and Articles of Association. OneWorld NI Ltd (formerly known as Whitehead Small World Group Ltd) is a registered charity with the Charity Commission for Northern Ireland.

**DESCRIPTION AND PURPOSE**

Our Charity exists to support refugees and asylum seekers in Northern Ireland. The purpose of the Charity is the relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

**ACTIVITIES AND OBJECTIVES**

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission for Northern Ireland's guidance on public benefit.

The strategy employed to achieve the Charity's aims and objectives for the time period covered by these accounts was to work within the Government sponsored Community Sponsorship scheme which allows a community to sponsor a refugee family coming to their town.

**ACHIEVEMENTS AND PERFORMANCE**

The key achievement in the year to 28 February 2025 was to cease operating as Whitehead Small World Group with the primary purpose of supporting the Syrian family

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)  
(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2025

settled in Whitehead and to complete the necessary changes to transform into One WorldNI fulfilling the broader remit in the original purpose of supporting more migrants.

As part of that the outgoing trustees satisfied themselves that the family no longer required a formal organisation to support them.

The change of name, a few details in the articles of association and some corrections of typos in the original articles meant that Companies House had to be notified and the Charity Commission for Northern Ireland had to approve the changes. This was all achieved.

**PUBLIC BENEFIT STATEMENT**

The Board of OneWorld NI Ltd (formerly known as Whitehead Small World Group Ltd) confirm that they have had due regard for the guidance produced on public benefit by the Charity Commission for Northern Ireland and are pleased to report that during the year the Charity has continued to provide public benefits through the programmes and services we offer. In particular, the directors consider how planned activities will contribute to the aims and objectives they have set out.

**FINANCIAL REVIEW**

The Charity returned a deficit of £139 (2024: deficit £317) for the year. As at 28 February 2025, the Charity has funds carried forward of £682 (2024: £821).

**GOING CONCERN**

The activities of the Charity are dependent on ongoing fundraising activities. 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.

**RESERVES POLICY**

Reserves are needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise. Holding adequate reserves safeguards the provision of our services in the event of unexpected significant financial pressures.

**RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS**

The Trustees (who are also the directors of OneWorld NI Ltd (formerly known as Whitehead Small World Group Ltd) 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 Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity 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);

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)  
(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2025

- 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 Charity 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 Charity 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 Charity 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 Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **RISK REVIEW**

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from funders. These risks are mitigated by the Trustees regularly monitoring the various activities of the Charity at stated meetings and by reviewing available funding streams.

#### **FUTURE PLANS**

The Trustees consider that they have achieved their original objective to settle a single Syrian family in Whitehead and are considering the option of either winding up or expanding its activities to benefit more refugees and migrants. The name change reflects the fact that at the AGM on the 16<sup>th</sup> October 2024, a decision was made to expand the activities of the Charity. Both regulated and autonomous decisions proposed by the Charity were submitted to the Charity Commission for Northern Ireland and were noted and approved as required.

. Our future plans include:

- Promoting Community Sponsorship more generally
- Increasing housing supply for refugees and asylum seekers
- Supporting refugee health professionals in getting professional recognition
- Supporting people in immigration detention
- Countering anti-immigration sentiment, particularly outside the major urban areas

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)  
(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2025

**SMALL COMPANIES' EXEMPTION**

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the trustees at a meeting on 28 November 2025 and signed on its behalf by:

Signed by:  
  
E655E4A4084E4EC...

J Eversley, Director and Trustee

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)  
(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2025

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ONEWORLDNI LTD  
(formerly known as Whitehead Small World Group Ltd) (A COMPANY LIMITED BY  
GUARANTEE)**

I report on the financial statements of OneWorldNI Ltd (formerly known as Whitehead Small World Group Ltd) for the year ended 28 February 2025 which are contained with the 2025 annual report.

**Respective responsibilities of trustees and independent examiner**

OneWorldNI Ltd (formerly known as Whitehead Small World Group Ltd)'s trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities Act (Northern Ireland) 2008.

OneWorldNI Ltd (formerly known as Whitehead Small World Group Ltd)'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, and
- 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:
  - a. To keep proper accounting records in accordance with Section 63 of the Charities Act (Northern Ireland) 2008, and
  - b. 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
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed by:  
  
2570C019964D45F...

-----  
**Nicola Rowland FCCA**

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)**  
**(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2025

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

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income from:					
Donations	2	-	-	-	1,784
<b>Total income</b>		-	-	-	<b>1,784</b>
Expenditure on:					
Charitable activities	3	-	-	-	1,510
Governance and administration	3	139	-	139	591
<b>Total expenditure</b>		<b>139</b>	-	<b>139</b>	<b>2,101</b>
<b>Net expenditure</b>		<b>(139)</b>	-	<b>(139)</b>	<b>(317)</b>
Net movement in funds:		(139)	-	(139)	(317)
Funds brought forward		821	-	821	1,138
<b>Funds carried forward</b>	<b>7</b>	<b>682</b>	-	<b>682</b>	<b>821</b>

All income and expenditure derive from continuing activities.

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

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)**  
**(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2025

**BALANCE SHEET**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	5	542	638
		-----	-----
<b>Current assets</b>			
Cash and cash equivalents		240	630
		-----	-----
Less current liabilities			
Creditors: amounts falling due within one year	6	(100)	(447)
		-----	-----
<b>Net current assets</b>		<b>140</b>	<b>183</b>
		-----	-----
<b>Total net assets</b>		<b>682</b>	<b>821</b>
		-----	-----
Funds of the charity			
Unrestricted funds	8	682	821
		-----	-----
<b>Total charity funds</b>		<b>682</b>	<b>821</b>
		-----	-----

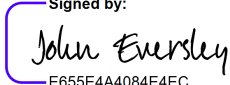
For the year ending 28 February 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 directors and authorised for issue on 28 November 2025 and are signed on behalf of the board by:

Signed by:  
  
 E655E4A4084E4EC...

J Eversley, Director and Trustee

The notes on pages 11 to 17 form part of these financial statements.

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)  
(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2025

**NOTES TO THE ACCOUNTS**

**1. ACCOUNTING POLICIES**

**General information and basis of preparation**

OneWorld NI Ltd (formerly known as Whitehead Small World Group Ltd) is a charitable company limited by guarantee and not having a share capital and is registered in Northern Ireland.

The Charity was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The charitable company constitutes a public benefit entity as defined by FRS 102.

**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, Companies Act 2006 and UK Generally Accepted Accounting 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 directors consider that these policies are suitable, have been consistently applied and are supported by reasonable and prudent judgements and estimates.

**FUND ACCOUNTING**

All charity funds are unrestricted.

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.

**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

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)  
(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2025

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. Contractual income and performance related grants**

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

**iv. 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.

**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.

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)  
(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2025

**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**

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.

**vi. 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, over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows:

Fixtures and fittings    15% 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.

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)  
(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2025

**Tax**

As a Charity, 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**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Donations	-	-	-	1,784
	-----	-----	-----	-----

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)**  
**(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2025

### 3. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Charitable Activities</b>				
Teaching and interpreting costs	-	-	-	1,390
Beneficiary advice and support	-	-	-	120
	-----	-----	-----	-----
	-	-	-	1,510
	-----	-----	-----	-----
<b>Governance and Administration</b>				
Governance costs	30	-	30	345
Depreciation	96	-	96	113
Bank charges	13	-	13	33
	-----	-----	-----	-----
	139	-	139	591
	-----	-----	-----	-----
<b>Total expenditure</b>	<b>139</b>	<b>-</b>	<b>139</b>	<b>2,101</b>
	-----	-----	-----	-----

### 4. TAXATION

The Charity is a registered charity, and as such 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.

### 5. TANGIBLE FIXED ASSETS

	Fixtures & fittings £
<b>Cost</b>	
At beginning & end of year	1,440
	-----
<b>Depreciation</b>	
At beginning of year	802
Charged to SoFA in year	96
	-----
At end of year	898
	-----
Net book value at beginning of year	638
	-----
<b>Net book value at end of year</b>	<b>542</b>
	-----

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)  
(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2025

**6. CREDITORS FALLING DUE WITHIN 1 YEAR**

	<b>2025</b>	<b>2024</b>
	£	£
Trade creditors	100	100
Accruals	-	347
	100	447
	100	447

**7. FUND BALANCES**

Fund	Balance at beginning	Income	Expenditure	Deficit	Transfer	Balance at end
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General fund	821	-	139	(139)	-	682
	821	-	139	(139)	-	682
<b>Total</b>	<b>821</b>	<b>-</b>	<b>139</b>	<b>(139)</b>	<b>-</b>	<b>682</b>

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

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Fixed assets	542	-	542	638
Net current assets	140	-	140	183
	682	-	682	821
	<b>682</b>	<b>-</b>	<b>682</b>	<b>821</b>

**9. FINANCIAL COMMITMENT**

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

**10. LIABILITY OF MEMBERS**

OneWorld NI Ltd (formerly known as Whitehead Small World Group Ltd) is a company limited by guarantee and does not have share capital. It is governed by a Memorandum and Articles of Association and the liability of members is limited to an amount not exceeding £1.

**11. ULTIMATE CONTROLLING PARTY**

There is no ultimate controlling party.

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)  
(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2025

**12. RELATED PARTIES**

There were no related party transactions during the year (2024: £nil).

**OneWorldNI Limited**

Northern Ireland - Charity number 107405

---

# Accounts

---

**OneWorldNI Ltd**  
**(formerly known as WHITEHEAD SMALL WORLD GROUP LTD)**  
**(A COMPANY LIMITED BY GURANTEE)**

Trustees Annual Report and Unaudited Financial Statements  
for the year ended 28 February 2024

Registered Charity in Northern Ireland (NIC107405)  
Company Registration Number NI650951

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)  
(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2024

**Contents**

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS.....	3
TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT).....	4
INDEPENDENT EXAMINER'S REPORT.....	7
STATEMENT OF FINANCIAL ACTIVITY (INCLUDING INCOME AND EXPENDITURE ACCOUNT).....	8
BALANCE SHEET.....	9
NOTES TO THE ACCOUNTS.....	10

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)  
(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2024

**CHARITY REFERENCE AND ADMINISTRATIVE DETAILS**

Registered charity name	OneWorld NI Ltd (formerly known as Whitehead Small World Group Ltd)
Charity registration number	NIC107405
Principal office and registered office	12 Windsor Avenue Whitehead Carrickfergus BT38 9RX
The Trustees	Mr G Ellis Dr J McAughey Dr C Miskelly (appointed 16 October 2024) Mr J Eversley (appointed 16 October 2024) Mr J C Barnett (resigned 16 October 2024) Mrs J Defleury (resigned 16 October 2024) Ms J Robb (resigned 16 October 2024) Dr G Scott-Heyes (resigned 16 October 2024)
Bankers	Danske Bank Donegall Sq West Belfast BT1 6JS

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)  
(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2024

**TRUSTEES' REPORT**

Year ended 28 February 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 28 February 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 AND MANAGEMENT**

**GOVERNING DOCUMENT**

OneWorld NI Ltd (formerly known as Whitehead Small World Group Ltd) is a company limited by guarantee governed by its Memorandum and Articles of Association. OneWorld NI Ltd (formerly known as Whitehead Small World Group Ltd) is a registered charity with the Charity Commission for Northern Ireland.

**DESCRIPTION AND PURPOSE**

Our charity exists to support refugees and asylum seekers in Northern Ireland. The purpose of the charity is the relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

**ACTIVITIES AND OBJECTIVES**

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit.

The strategy employed to achieve the charity's aims and objectives is to work with Citizens UK, under the Government sponsored Community Sponsorship scheme which allows a community to sponsor a refugee family coming to their town.

**ACHIEVEMENTS AND PERFORMANCE**

Some of the key achievements in the year to 28 February 2024 include:

- Giving advice re. employment opportunities and encouraging and facilitating

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)  
(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2024

- volunteer activities. The father has started an apprenticeship in a local bakery.
- Ensuring the children are settled and progressing well in school and providing help with homework and facilitating communication with the school.
- Providing support and help with transport for medical and dental appointments.
- Providing advice and support in dealing with statutory agencies.
- Providing opportunities to develop skills in English.
- Running an ESOL class in Whitehead which not only benefits the family settled here but is enabling other refugees to progress their language skills, providing social support for these families.
- We have continued to work to help the refugee family integrate into the community.

**PUBLIC BENEFIT STATEMENT**

The Board of OneWorld NI Ltd (formerly known as Whitehead Small World Group Ltd) confirm that they have had due regard for the guidance produced on public benefit by the Charity Commission for Northern Ireland and are pleased to report that during the year the charitable company has continued to provide public benefits through the programmes and services we offer. In particular, the directors consider how planned activities will contribute to the aims and objectives they have set out.

**FINANCIAL REVIEW**

The charity returned a deficit of £317 (2023: deficit £2,051) for the year. As at 28 February 2024, the charity has funds carried forward of £821 (2023: £1,138).

**GOING CONCERN**

The activities of the charity are dependent on ongoing fundraising activities. 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.

**RESERVES POLICY**

Reserves are needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise. Holding adequate reserves safeguards the provision of our services in the event of unexpected significant financial pressures.

**RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS**

The trustees (who are also the directors of OneWorld NI Ltd (formerly known as Whitehead Small World Group Ltd) 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:

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)  
(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2024

- 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.

#### **RISK REVIEW**

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from funders. These risks are mitigated by the Trustees regularly monitoring the various activities of the charity at stated meetings and by reviewing available funding streams.

#### **FUTURE PLANS**

The Trustees consider that they have achieved their original objective to settle a single Syrian family in Whitehead and are considering the option of either winding up or expanding its activities to benefit more refugees and migrants. (The name change reflects the fact that at the AGM on the 16<sup>th</sup> October 2024, a decision was made to expand the activities of the charity. Both regulated and autonomous decisions proposed by the charity have been submitted to the Charity Commission Northern Ireland).

#### **SMALL COMPANIES' EXEMPTION**

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the trustees at a meeting on 16<sup>th</sup> October and signed on its behalf by:



J Eversley, Director and Trustee

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)  
(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2024

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ONEWORLDNI LTD  
(formerly known as Whitehead Small World Group Ltd) (A COMPANY LIMITED BY  
GUARANTEE)**

I report on the financial statements of OneWorldNI Ltd (formerly known as Whitehead Small World Group Ltd) for the year ended 28 February 2024 which are contained with the 2024 annual report.

**Respective responsibilities of trustees and independent examiner**

OneWorldNI Ltd (formerly known as Whitehead Small World Group Ltd)'s trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities Act (Northern Ireland) 2008.

OneWorldNI Ltd (formerly known as Whitehead Small World Group Ltd)'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, and
- 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 company 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:
  - a. To keep proper accounting records in accordance with Section 63 of the Charities Act (Northern Ireland) 2008, and
  - b. 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
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed by:  
  
9CEF90C7008F444...

-----  
Patricia Farnan, FCA

12/19/2024

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)**  
**(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2024

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

for the year ended 28 February 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income from:					
Donations	2	1,784	-	1,784	1,240
<b>Total income</b>		<b>1,784</b>	<b>-</b>	<b>1,784</b>	<b>1,240</b>
Expenditure on:					
Charitable activities	3	1,510	-	1,510	2,874
Governance and administration	3	591	-	591	417
<b>Total expenditure</b>		<b>2,101</b>	<b>-</b>	<b>2,101</b>	<b>3,291</b>
<b>Net expenditure</b>		<b>(317)</b>	<b>-</b>	<b>(317)</b>	<b>(2,051)</b>
Net movement in funds:		(317)	-	(317)	(2,051)
Funds brought forward		1,138	-	1,138	3,189
<b>Funds carried forward</b>	<b>7</b>	<b>821</b>	<b>-</b>	<b>821</b>	<b>1,138</b>

All income and expenditure derive from continuing activities.

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

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)  
(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2024

**BALANCE SHEET**  
As at 28 February 2024

	<b>Note</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible fixed assets	5	638	751
		-----	-----
<b>Current assets</b>			
Cash and cash equivalents		630	387
		-----	-----
Less current liabilities			
Creditors: amounts falling due within one year	6	(447)	-
		-----	-----
<b>Net current assets</b>		<b>183</b>	<b>1,138</b>
		-----	-----
<b>Total net assets</b>		<b>821</b>	<b>1,138</b>
		-----	-----
Funds of the charity			
Unrestricted funds	8	821	1,138
		-----	-----
<b>Total charity funds</b>		<b>821</b>	<b>1,138</b>
		-----	-----

For the year ending 28 February 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 directors and authorised for issue on 16<sup>th</sup> October 2024 and are signed on behalf of the board by:



J Eversley, Director and Trustee

The notes on pages 10 to 16 form part of these financial statements.

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)  
(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2024

**NOTES TO THE ACCOUNTS**

for the year ended 28 February 2024

**1. ACCOUNTING POLICIES**

**General information and basis of preparation**

OneWorld NI Ltd (formerly known as Whitehead Small World Group Ltd) is a charitable company limited by guarantee and not having a share capital and is registered in Northern Ireland.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The charitable company constitutes a public benefit entity as defined by FRS 102.

**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, Companies Act 2006 and UK Generally Accepted Accounting 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 directors consider that these policies are suitable, have been consistently applied and are supported by reasonable and prudent judgements and estimates.

**FUND ACCOUNTING**

All charity funds are unrestricted.

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.

**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

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)  
(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2024

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. Contractual income and performance related grants**

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

**iv. 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.

**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.

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)  
(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2024

**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**

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.

**vi. 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, over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows:

Fixtures and fittings    15% 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,

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)  
(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2024

the asset is written down to the recoverable figure and the loss on impairment is recognised in the SoFA.

**Tax**

As a charity, the company 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**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Donations	1,784 -----	- -----	1,784 -----	1,240 -----

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)**  
**(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2024

**3. EXPENDITURE**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Charitable Activities</b>				
Teaching and interpreting costs	1,390	-	1,390	2,214
Beneficiary advice and support	120	-	120	-
ESOL and travel costs	-	-	-	435
Direct costs	-	-	-	225
	----- 1,510	----- -	----- 1,510	----- -----
<b>Governance and Administration</b>				
Governance costs	345	-	345	-
Depreciation	113	-	113	133
Bank charges	33	-	33	34
Rent	-	-	-	250
	----- 591	----- -	----- 591	----- -----
<b>Total expenditure</b>	<b>2,101</b>	<b>-</b>	<b>2,101</b>	<b>3,291</b>
	-----	-----	-----	-----

**4. TAXATION**

The charity is a registered charity, and as such 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.

**5. TANGIBLE FIXED ASSETS**

	<b>Fixtures &amp; fittings £</b>
<b>Cost</b>	
At beginning & end of year	1,440
	-----
<b>Depreciation</b>	
At beginning of year	556
Charged to SoFA in year	133
	-----
At end of year	689
	-----
Net book value at beginning of year	884
	-----
<b>Net book value at end of year</b>	<b>751</b>
	-----

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)**  
**(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2024

**6. CREDITORS FALLING DUE WITHIN 1 YEAR**

	<b>2024</b>	<b>2023</b>
	£	£
Trade creditors	100	-
Accruals	347	-
	447	-

**7. FUND BALANCES**

Fund	Balance at beginning	Income	Expenditure	Deficit	Transfer	Balance at end
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General fund	1,138	1,784	2,101	(317)	-	821
	1,138	1,784	2,101	(317)	-	821
<b>Total</b>	<b>1,138</b>	<b>1,784</b>	<b>2,101</b>	<b>(317)</b>	<b>-</b>	<b>821</b>

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

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Fixed assets	638	-	638	751
Net current assets	183	-	183	387
	821	-	821	1,138

**9. FINANCIAL COMMITMENT**

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

**10. LIABILITY OF MEMBERS**

OneWorld NI Ltd (formerly known as Whitehead Small World Group Ltd) is a company limited by guarantee and does not have share capital. It is governed by a Memorandum and Articles of Association and the liability of members is limited to an amount not exceeding £1.

**11. ULTIMATE CONTROLLING PARTY**

There is no ultimate controlling party.

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd)  
(A COMPANY LIMITED BY GUARANTEE)**

Year ended 28 February 2024

**12. ETHICAL STANDARDS**

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.

**13. RELATED PARTIES**

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

**OneWorldNI Limited**

Northern Ireland - Charity number 107405

---

# Annual report

---

**ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd) (A COMPANY LIMITED BY GUARANTEE) Year ended 28 February 2024**

**TRUSTEES' REPORT**

Year ended 28 February 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 28 February 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 IA), 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 AND MANAGEMENT**

**GOVERNING DOCUMENT**

OneWorld NI Ltd (formerly known as Whitehead Small World Group Ltd) is a company limited by guarantee governed by its Memorandum and Articles of Association. OneWorld NI Ltd (formerly known as Whitehead Small World Group Ltd) is a registered charity with the Charity Commission for Northern Ireland.

**DESCRIPTION AND PURPOSE**

Our charity exists to support refugees and asylum seekers in Northern Ireland. The purpose of the charity is the relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

**ACTIVITIES AND OBJECTIVES**

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit.

The strategy employed to achieve the charity's aims and objectives is to work with Citizens UK, under the Government sponsored Community Sponsorship scheme which allows a community to sponsor a refugee family coming to their town.

## **ACHIEVEMENTS AND PERFORMANCE**

Some of the key achievements in the year to 28 February 2024 include:

☒ Giving advice re. employment opportunities and encouraging and facilitating

## **ONEWORLDNI LTD (formerly known as Whitehead Small World Group Ltd) (A COMPANY LIMITED BY GUARANTEE) Year ended 28 February 2024**

5

volunteer activities. The father has started an apprenticeship in a local bakery.

☒ Ensuring the children are settled and progressing well in school and providing help with homework and facilitating communication with the school.

☒ Providing support and help with transport for medical and dental appointments.

☒ Providing advice and support in dealing with statutory agencies.

☒ Providing opportunities to develop skills in English.

☒ Running an ESOL class in Whitehead which not only benefits the family settled here but is enabling other refugees to progress their language skills, providing social support for these families.

☒ We have continued to work to help the refugee family integrate into the community.

## **PUBLIC BENEFIT STATEMENT**

The Board of OneWorld NI Ltd (formerly known as Whitehead Small World Group Ltd) confirm that they have had due regard for the guidance produced on public benefit by the Charity Commission for Northern Ireland and are pleased to report that during the year the charitable company has continued to provide public benefits through the programmes and services we offer. In particular, the directors consider how planned activities will contribute to the aims and objectives they have set out.

## **FINANCIAL REVIEW**

The charity returned a deficit of £317 (2023: deficit £2,051) for the year. As at 28 February 2024, the charity has funds carried forward of £821 (2023: £1,138).

## **GOING CONCERN**

The activities of the charity are dependent on ongoing fundraising activities. 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.

## **RESERVES POLICY**

Reserves are needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise. Holding adequate reserves safeguards the provision of our services in the event of unexpected significant financial pressures.

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

The trustees (who are also the directors of OneWorld NI Ltd (formerly known as Whitehead Small World Group Ltd) 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:

**OneWorldNI Limited**

Northern Ireland - Charity number 107405

---

# Annual return

---

# Patricia Farnan

FCA MA(Oxon)

---

The Trustees  
OneWorldNI Ltd  
12 Windsor Avenue  
Whitehead  
Carrickfergus  
BT38 9RX

19 December 2024

Dear Trustees

## **Independent Examination of the financial statements of OneWorldNI Ltd (formerly known as Whitehead Small World Group Ltd) for the year ending 28 February 2024**

I have completed my examination of the financial statements of OneWorldNI Ltd (“the charity”) for the year ended 28 February 2024.

### **Qualifications and independence**

I am a Fellow of the Institute of Chartered Accounts in England and Wales, membership number 1349776, and have many years of experience working as an accountant. I am therefore appropriately qualified to examine these financial statements.

I am friends with John Eversley, one of the Trustees. This is allowable under the charity commission guidelines and does not jeopardise my independence.

I have been invited to take over the bookkeeping of the charity for FY25, which I will accept, this bookkeeping activity has not yet started, and so does not jeopardise my independence

### **Scope**

I am examining the financial statements to be filed with the Charities Commission.

A set of financial statements were filed with Companies House in October 2024, these did not include an Independent Examiner’s report.

### **Approach**

I reviewed the financial records as they have been kept and found them to be consistent with the bank records.

The records kept during FY24 are appropriate for the size and nature of the organisation. However, there is an opportunity to keep more supporting documentation. I will discuss with the current bookkeeper with a view to implementing when I take over as the bookkeeper.

# Patricia Farnan

FCA MA(Oxon)

---

## Findings

1. There is one transaction of £345 that was misclassified as a trade creditor rather than an accrual, this is an immaterial difference and would not change anybody's reading of the accounts.  
It has been adjusted in the financial statements to be filed with the Charities Commission.
2. I have proposed some presentational changes to the financial statements before filing them with the Charities Commission, which align them more closely with standard SORP presentation. These changes have been discussed in detail with John Eversley in his position as Trustee.

Other than these two minor issues, I found no errors with the financial statements and was please to provide a clean report in the financial statements.

I enjoyed performing this examination and thank you for the invitation.

I look forward to working with you more closely as your bookkeeper for FY25.

Yours faithfully

Patricia Farnan

**OneWorldNI Limited**

Northern Ireland - Charity number 107405

---

# Accounts

---

**WHITEHEAD SMALL WORLD GROUP LTD**  
**(A COMPANY LIMITED BY GURANTEE)**

**Trustees Annual Report and Unaudited Financial Statements**  
**for the year ended 28 February 2023**

**Registered Charity in Northern Ireland (NIC107405)**

**Company Registration Number NI650951**

**WHITEHEAD SMALL WORLD GROUP LTD  
(A COMPANY LIMITED BY GUARANTEE)**

**Financial Statements  
Year ended 28 February 2023**

Contents

<b>CHARITY REFERENCE AND ADMINISTRATIVE DETAILS</b> .....	<b>3</b>
<b>TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)</b> .....	<b>4</b>
<b>TRUSTEES OF THE CHARITY</b> .....	<b>4</b>
<b>REFERENCE AND ADMINISTRATIVE DETAILS</b> .....	<b>5</b>
<b>STRUCTURE AND MANAGEMENT</b> .....	<b>5</b>
<b>DESCRIPTION AND PURPOSE</b> .....	<b>6</b>
<b>ACTIVITIES AND OBJECTIVES</b> .....	<b>6</b>
<b>ACHIEVEMENTS AND PERFORMANCE</b> .....	<b>6</b>
<b>PUBLIC BENEFIT STATEMENT</b> .....	<b>7</b>
<b>FINANCIAL REVIEW</b> .....	<b>7</b>
<b>GOING CONCERN</b> .....	<b>7</b>
<b>RESERVES POLICY</b> .....	<b>7</b>
<b>RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS</b> .....	<b>8</b>
<b>RISK REVIEW</b> .....	<b>8</b>
<b>FUTURE PLANS</b> .....	<b>9</b>
<b>INDEPENDENT EXAMINERS REPORT</b> .....	<b>10</b>
<b>STATEMENT OF FINANCIAL ACTIVITY (INCLUDING INCOME AND EXPENDITURE ACCOUNT)</b> .....	<b>12</b>
<b>BALANCE SHEET</b> .....	<b>13</b>
<b>NOTES TO THE ACCOUNTS</b> .....	<b>14</b>

**WHITEHEAD SMALL WORLD GROUP LTD  
(A COMPANY LIMITED BY GUARANTEE)**

**Year ended 28 February 2023**

**CHARITY REFERENCE AND ADMINISTRATIVE DETAILS**

Registered charity name	Whitehead Small World Group Ltd
Charity registration number	NIC107405
Company registration number	NI650951
Principal office and registered office	26 Brooklands Park Whitehead BT38 9SN
The trustees	Mr J C Barnett Mrs J Defleury Mr G Ellis Dr J McAughey Ms J Robb Dr G Scott-Heyes Mr J J Macaulay (resigned 14 December 2022) Ms H Maguire (resigned 1 February 2023)
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 9BG

**WHITEHEAD SMALL WORLD GROUP LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES REPORT**  
**Year ended 28 February 2023**

**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 31<sup>st</sup> March 2023. The directors have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities " (FRS I 02 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 IA), 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.

**TRUSTEES OF THE CHARITY**

The directors of the charitable company are its trustees for the purposes of charity law. The terms "director" and "trustee" are used interchangeably throughout the financial statements. The trustees who have served during the year were as follows:

Mr J C Barnett  
Mrs J Defleury  
Mr G Ellis  
Dr J McAughey  
Ms J Robb  
Dr G Scott-Heyes  
Mr J J Macaulay (resigned 14 December 2022)  
Ms H Maguire (resigned 1 February 2023)

**WHITEHEAD SMALL WORLD GROUP LTD  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT (cont'd)  
Year ended 28 February 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

The registered name of the charity is Whitehead Small World Group Ltd, charity registration number: NIC107405 and company number: NI650951

Principal office and registered office	26 Brooklands Park Whitehead BT38 9SN
The trustees	Mr J C Barnett Mrs J Defleury Mr G Ellis Dr J McAughey Ms J Robb Dr G Scott-Heyes Mr J J Macaulay (resigned 14 December 2022) Ms H Maguire (resigned 1 February 2023)
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 9BG

**STRUCTURE AND MANAGEMENT**

Governing Document

Whitehead Small World Group Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association. Whitehead Small World Group Ltd is a registered charity with the Charity Commission for Northern Ireland.

**WHITEHEAD SMALL WORLD GROUP LTD  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT (cont'd)  
Year ended 28 February 2023**

### Appointment of trustees

The Chairman and the Trustees recruit and select new Trustees as needed. New Trustees are recruited on the relevance of their professional skills, and their potential to be able to make a helpful contribution to the governance of the charity. As part of the recruitment process they are made aware of a Trustees' legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity.

Once the potential new Trustee has agreed to be considered for appointment to the role, the Trustees meet to review and to vote on the candidates' suitability for appointment. If there is unanimous agreement, their names are then proposed for appointment at the next Annual General Meeting.

### **DESCRIPTION AND PURPOSE**

Our charity exists to support refugees and asylum seekers in Northern Ireland. The purpose of the charity is the relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

### **ACTIVITIES AND OBJECTIVES**

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit.

The strategy employed to achieve the charity's aims and objectives is to work with Citizens UK, under the Government sponsored Community Sponsorship scheme which allows a community to sponsor a refugee family coming to their town.

### **ACHIEVEMENTS AND PERFORMANCE**

Some of the key achievements in the period to 28 February 2023 include:

- Giving advice re. employment opportunities and encouraging and facilitating volunteer activities. The father in our family is volunteering regularly on a Community Owned farm nearby. We have enabled the family to start a baking business on a very small scale and are looking to develop this in the future.
- Ensuring the children are settling well in school and providing help with homework and facilitating communication with the school.
- Providing support and help with transport for medical and dental appointments.

**WHITEHEAD SMALL WORLD GROUP LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES REPORT (cont'd)**  
**Year ended 28 February 2023**

- Providing support and advice in making medical and other appointments
- Providing advice and support in dealing with statutory agencies.
- Working with the local foodbank to help with food deliveries, as these were needed.
- Providing opportunities to develop skills in English.
- Running an ESOL class in Whitehead which does not only benefit the family settled here but is enabling other refugees to progress their language skills, providing social support for these families.
- We have continued to work to help the refugee families integrate into the community.

#### **PUBLIC BENEFIT STATEMENT**

The Board of Whitehead Small World Group Ltd confirm that they have had due regard for the guidance produced on public benefit by the Charity Commission for Northern Ireland, and are pleased to report that during the year the charitable company has continued to provide public benefits through the programmes and services we offer. In particular, the directors consider how planned activities will contribute to the aims and objectives they have set out.

#### **FINANCIAL REVIEW**

The charity returned a deficit of £3,291 (2022: surplus £849) for the year. As at 28 February 2023, the charity has funds carried forward of £1,138 (2022: £3,189).

#### **GOING CONCERN**

The activities of the charity is dependent on ongoing fundraising activities. 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.

#### **RESERVES POLICY**

Reserves are needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise. Holding adequate reserves safeguards the provision of our services in the event of unexpected significant financial pressures.

**WHITEHEAD SMALL WORLD GROUP LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES REPORT (cont'd)**  
**Year ended 28 February 2023**

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

The trustees (who are also the directors of Whitehead Small World Group Ltd 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.

## **RISK REVIEW**

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from funders. These risks are mitigated by the Trustees regularly monitoring the various activities of the charity at stated meetings and by reviewing available funding streams.

**WHITEHEAD SMALL WORLD GROUP LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES REPORT (cont'd)**  
**Year ended 28 February 2023**

**FUTURE PLANS**

It is the Trustees' intention to develop the present activities of the charity in order to continue to support the refugee family to successfully integrate into our community.

**Disclosure of Information to Independent Examiner**

So far as each of the directors in office at the date of approval of these financial statements is aware:

- there is no relevant audit information of which the charitable company's independent examiner is unaware; and
- they have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant information for the independent examination and to establish that the charitable company's independent examiner is aware of that information.

**Small Companies' Exemption**

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 .

**Independent Examiner**

Hopper & Co., have indicated their willingness to remain in office and a resolution for their re-election will be proposed at the forthcoming Annual General Meeting.

Approved by the trustees at a meeting on \_\_\_\_\_ and signed on its behalf by:

\_\_\_\_\_  
Mr J C Barnett  
Director & Trustee

**WHITEHEAD SMALL WORLD GROUP LTD  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINERS REPORT  
Year ended 28 February 2023**

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF WHITEHEAD SMALL WORLD GROUP LTD (A COMPANY LIMITED BY GUARANTEE)**

I report on the financial statements of Whitehead Small World Group Ltd for the year ended 28<sup>th</sup> February 2023 which are contained within the 2023 Annual Report.

**Respective responsibilities of trustees and independent examiner**

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

Whitehead Small World Group Ltd'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 Church 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

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

A handwritten signature in black ink, consisting of several overlapping loops and a horizontal line extending to the right.

---

S Hopper FCA  
Partner  
Hopper & Co

**WHITEHEAD SMALL WORLD GROUP LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITY (INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**for the year ended 28 February 2023**

	Note	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
		£	£	£	£
<b>Income from:</b>					
Donations and legacies	2	1,240	-	1,240	12,061
		-----	-----	-----	-----
<b>Total Income</b>		1,240	-	1,240	12,061
		-----	-----	-----	-----
<b>Expenditure on:</b>					
Charitable activities	3	3,291	-	3,291	11,212
		-----	-----	-----	-----
<b>Total Expenditure</b>		3,291	-	3,291	849
		-----	-----	-----	-----
Net Income		(2,051)	-	(2,051)	849
		-----	-----	-----	-----
Net movement in funds		(2,051)	-	(2,051)	849
Funds brought forward		3,189	-	3,189	2,340
		-----	-----	-----	-----
Funds carried forward	6	1,138	-	1,138	3,189
		=====	=====	=====	=====

All income and expenditure derive from continuing activities.

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

**WHITEHEAD SMALL WORLD GROUP LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**BALANCE SHEET**  
**As at 28 February 2023**

	Note	2023	2022
		£	£
<b>Fixed Assets</b>			
Tangible Fixed Assets	5	751	884
<b>Total fixed assets</b>		751	884
 <b>Current Assets</b>			
Cash and cash equivalents		387	2,305
<b>Total current assets</b>		387	2,305
 <b>Net Current Assets</b>		387	2,305
 <b>Total net Assets</b>		1,138	3,189
 <b>Funds of the charity</b>			
<b>Unrestricted funds</b>	6		
General funds		1,138	3,189
<b>Total charity funds</b>		1,138	3,189

For the year ending 28 February 2023 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 directors and authorised for issue on \_\_\_\_\_ and are signed on behalf of the board by:

\_\_\_\_\_  
Mr J C Barnett  
Director & Trustee

The notes on pages 15 to 20 form part of these financial statements.  
Company Registration Number: NI650951

**WHITEHEAD SMALL WORLD GROUP LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**for the year ended 28 February 2023**

## **1. ACCOUNTING POLICIES**

### **General information and basis of preparation**

Whitehead Small World Group Ltd is a charitable company limited by guarantee and not having a share capital and is registered in Northern Ireland. The address of the registered office is given in the charity information on page I of these financial statements.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The charitable company constitutes a public benefit entity as defined by FRS 102.

### **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, Companies Act 2006 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 directors 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.

**WHITEHEAD SMALL WORLD GROUP LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**28 February 2023**

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.

### **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.

**WHITEHEAD SMALL WORLD GROUP LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**28 February 2023**

**(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**

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.

**WHITEHEAD SMALL WORLD GROUP LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**28 February 2023**

**(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**

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, short-term 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.

**WHITEHEAD SMALL WORLD GROUP LTD  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE ACCOUNTS (cont'd)**

**28 February 2023**

**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:

Fixtures and fittings	15% 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.

**(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**

As a charity, the company 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:

**WHITEHEAD SMALL WORLD GROUP LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**28 February 2023**

- depreciation method and asset useful lives

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

**2. DONATIONS AND LEGACIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>
	£	£	£
Donations	1,240	-	1,240
	-----	-----	-----
	1,240	-	1,240
	-----	-----	-----

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>
	£	£	£
Donations	12,061	-	12,061
	-----	-----	-----
	12,061	-	12,061
	-----	-----	-----

**3. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	£	£	£	£
Teaching & Interpreting Costs	2,214	-	2,214	8,843
Direct Costs	225	-	225	450
Rent	250	-	250	1,140
ESOL and Travel Costs	435	-	435	508
Depreciation	133	-	133	156
Bank Charges	34	-	34	115
	-----	-----	-----	-----
	3,291	-	3,291	11,212
	-----	-----	-----	-----

**WHITEHEAD SMALL WORLD GROUP LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**28 February 2023**

**4. TAXATION**

The charity is a registered charity, and as such 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.

**5. TANGIBLE FIXED ASSETS**

	<b>Fixtures &amp; Fittings</b>
<b>Cost</b>	<b>£</b>
At beginning of the year	1,440
At end of the year	<u>1,440</u>
<b>Depreciation</b>	
At beginning of the year	556
Depreciation	133
Disposals	-
At end of the year	<u>689</u>
Net book value at beginning of the year	<u>884</u>
Net book value at end of the year	<u>751</u>

**6. FUND BALANCES**

<b>Fund</b>	<b>Balance at start</b>	<b>Income</b>	<b>Expenditu re</b>	<b>Surplus / (Deficit)</b>	<b>Transfer</b>	<b>Balance at end</b>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General fund	3,189	1,240	3,291	(2,051)	-	1,138
	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
<b>Total</b>	3,189	1,240	3,291	(2,051)	-	1,138
	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>



**OneWorldNI Limited**

Northern Ireland - Charity number 107405

---

# Annual report

---

# Trustee report Whitehead Small World Group

Charity number NIC107405

68 Raw Brae Rd

Whitehead BT38 9SZ

## Financial year April 2022- March 2023

### Trustees

---

Mr James Macauley

---

Dr John Campbell Barnett

---

Dr Geraldine Scott\_Heyes

---

Dr Judith De Fleury

---

Dr Geraint Ellis

---

Ms Jane Robb

---

The charity is a company limited by guarantee, Company number NI650951

### **Main activities carried out**

Our charity exists to support refugees and asylum seekers in Northern Ireland, specifically to support the family we brought to Whitehead under the Community Sponsorship scheme. This family arrived in September 2019.

In this year we have provided practical and emotional support by-

Giving advice re employment opportunities and encouraging and facilitating volunteer and employment. The father in our family has been seeking employment, has undertaken training and is now part time employed, within the constraints of his visa and limitations in relation to the benefits the family are currently receiving.

We have supported members of the family to pass a UK citizenship test and driving theory test.

Ensuring the children are settling well in school and providing help with homework and facilitating communication with the school.

Providing support and help with transport for medical and dental appointments.

Providing support and advice in making medical and other appointments.

Providing advice and support in dealing with statutory agencies, specifically helping them deal with Universal credit and concerns re overpayment.

Working with the local food bank to help with food deliveries as these were needed.

Providing opportunities to develop skills in English of the family we are hosting and of other refugee families in the area by running ESOL class in Whitehead. This also provides social support for these families.

We have been working to help the refugee families integrate into the community. The family have been able to build close relationships with neighbours developed friendships independent of the support group.

In compiling this report the trustees have had regard to the Commission's Public benefit requirement statutory guidance.

As of 31.12.2023 the charity had £635.28 in capital and reserves.

Signed

A handwritten signature in black ink, appearing to read 'Geraint Ellis', written in a cursive style.

Geraint Ellis (Chair)

**OneWorldNI Limited**

Northern Ireland - Charity number 107405

---

# Annual return

---

**WHITEHEAD SMALL WORLD GROUP LTD**  
**(A COMPANY LIMITED BY GURANTEE)**

**Trustees Annual Report and Unaudited Financial Statements**  
**for the year ended 28 February 2023**

**Registered Charity in Northern Ireland (NIC107405)**

**Company Registration Number NI650951**

**WHITEHEAD SMALL WORLD GROUP LTD  
(A COMPANY LIMITED BY GUARANTEE)**

**Financial Statements  
Year ended 28 February 2023**

Contents

<b>CHARITY REFERENCE AND ADMINISTRATIVE DETAILS</b> .....	<b>3</b>
<b>TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)</b> .....	<b>4</b>
<b>TRUSTEES OF THE CHARITY</b> .....	<b>4</b>
<b>REFERENCE AND ADMINISTRATIVE DETAILS</b> .....	<b>5</b>
<b>STRUCTURE AND MANAGEMENT</b> .....	<b>5</b>
<b>DESCRIPTION AND PURPOSE</b> .....	<b>6</b>
<b>ACTIVITIES AND OBJECTIVES</b> .....	<b>6</b>
<b>ACHIEVEMENTS AND PERFORMANCE</b> .....	<b>6</b>
<b>PUBLIC BENEFIT STATEMENT</b> .....	<b>7</b>
<b>FINANCIAL REVIEW</b> .....	<b>7</b>
<b>GOING CONCERN</b> .....	<b>7</b>
<b>RESERVES POLICY</b> .....	<b>7</b>
<b>RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS</b> .....	<b>8</b>
<b>RISK REVIEW</b> .....	<b>8</b>
<b>FUTURE PLANS</b> .....	<b>9</b>
<b>INDEPENDENT EXAMINERS REPORT</b> .....	<b>10</b>
<b>STATEMENT OF FINANCIAL ACTIVITY (INCLUDING INCOME AND EXPENDITURE ACCOUNT)</b> .....	<b>12</b>
<b>BALANCE SHEET</b> .....	<b>13</b>
<b>NOTES TO THE ACCOUNTS</b> .....	<b>14</b>

**WHITEHEAD SMALL WORLD GROUP LTD  
(A COMPANY LIMITED BY GUARANTEE)**

**Year ended 28 February 2023**

**CHARITY REFERENCE AND ADMINISTRATIVE DETAILS**

Registered charity name	Whitehead Small World Group Ltd
Charity registration number	NIC107405
Company registration number	NI650951
Principal office and registered office	26 Brooklands Park Whitehead BT38 9SN
The trustees	Mr J C Barnett Mrs J Defleury Mr G Ellis Dr J McAughey Ms J Robb Dr G Scott-Heyes Mr J J Macaulay (resigned 14 December 2022) Ms H Maguire (resigned 1 February 2023)
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 9BG

**WHITEHEAD SMALL WORLD GROUP LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES REPORT**  
**Year ended 28 February 2023**

**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 31<sup>st</sup> March 2023. 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 IA), 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.

**TRUSTEES OF THE CHARITY**

The directors of the charitable company are its trustees for the purposes of charity law. The terms "director" and "trustee" are used interchangeably throughout the financial statements. The trustees who have served during the year were as follows:

Mr J C Barnett  
Mrs J Defleury  
Mr G Ellis  
Dr J McAughey  
Ms J Robb  
Dr G Scott-Heyes  
Mr J J Macaulay (resigned 14 December 2022)  
Ms H Maguire (resigned 1 February 2023)

**WHITEHEAD SMALL WORLD GROUP LTD  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT (cont'd)  
Year ended 28 February 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

The registered name of the charity is Whitehead Small World Group Ltd, charity registration number: NIC107405 and company number: NI650951

Principal office and registered office	26 Brooklands Park Whitehead BT38 9SN
The trustees	Mr J C Barnett Mrs J Defleury Mr G Ellis Dr J McAughey Ms J Robb Dr G Scott-Heyes Mr J J Macaulay (resigned 14 December 2022) Ms H Maguire (resigned 1 February 2023)
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 9BG

**STRUCTURE AND MANAGEMENT**

Governing Document

Whitehead Small World Group Ltd is a company limited by guarantee governed by its Memorandum and Articles of Association. Whitehead Small World Group Ltd is a registered charity with the Charity Commission for Northern Ireland.

**WHITEHEAD SMALL WORLD GROUP LTD  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT (cont'd)  
Year ended 28 February 2023**

### Appointment of trustees

The Chairman and the Trustees recruit and select new Trustees as needed. New Trustees are recruited on the relevance of their professional skills, and their potential to be able to make a helpful contribution to the governance of the charity. As part of the recruitment process they are made aware of a Trustees' legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity.

Once the potential new Trustee has agreed to be considered for appointment to the role, the Trustees meet to review and to vote on the candidates' suitability for appointment. If there is unanimous agreement, their names are then proposed for appointment at the next Annual General Meeting.

### **DESCRIPTION AND PURPOSE**

Our charity exists to support refugees and asylum seekers in Northern Ireland. The purpose of the charity is the relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

### **ACTIVITIES AND OBJECTIVES**

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit.

The strategy employed to achieve the charity's aims and objectives is to work with Citizens UK, under the Government sponsored Community Sponsorship scheme which allows a community to sponsor a refugee family coming to their town.

### **ACHIEVEMENTS AND PERFORMANCE**

Some of the key achievements in the period to 28 February 2023 include:

- Giving advice re. employment opportunities and encouraging and facilitating volunteer activities. The father in our family is volunteering regularly on a Community Owned farm nearby. We have enabled the family to start a baking business on a very small scale and are looking to develop this in the future.
- Ensuring the children are settling well in school and providing help with homework and facilitating communication with the school.
- Providing support and help with transport for medical and dental appointments.

**WHITEHEAD SMALL WORLD GROUP LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES REPORT (cont'd)**  
**Year ended 28 February 2023**

- Providing support and advice in making medical and other appointments
- Providing advice and support in dealing with statutory agencies.
- Working with the local foodbank to help with food deliveries, as these were needed.
- Providing opportunities to develop skills in English.
- Running an ESOL class in Whitehead which does not only benefit the family settled here but is enabling other refugees to progress their language skills, providing social support for these families.
- We have continued to work to help the refugee families integrate into the community.

#### **PUBLIC BENEFIT STATEMENT**

The Board of Whitehead Small World Group Ltd confirm that they have had due regard for the guidance produced on public benefit by the Charity Commission for Northern Ireland, and are pleased to report that during the year the charitable company has continued to provide public benefits through the programmes and services we offer. In particular, the directors consider how planned activities will contribute to the aims and objectives they have set out.

#### **FINANCIAL REVIEW**

The charity returned a deficit of £3,291 (2022: surplus £849) for the year. As at 28 February 2023, the charity has funds carried forward of £1,138 (2022: £3,189).

#### **GOING CONCERN**

The activities of the charity is dependent on ongoing fundraising activities. 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.

#### **RESERVES POLICY**

Reserves are needed to bridge the timing gap between spending and receiving of income and to cover unplanned temporary shortfalls in income should they arise. Holding adequate reserves safeguards the provision of our services in the event of unexpected significant financial pressures.

**WHITEHEAD SMALL WORLD GROUP LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES REPORT (cont'd)**  
**Year ended 28 February 2023**

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

The trustees (who are also the directors of Whitehead Small World Group Ltd 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.

## **RISK REVIEW**

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from funders. These risks are mitigated by the Trustees regularly monitoring the various activities of the charity at stated meetings and by reviewing available funding streams.

**WHITEHEAD SMALL WORLD GROUP LTD  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT (cont'd)  
Year ended 28 February 2023**

**FUTURE PLANS**

It is the Trustees' intention to develop the present activities of the charity in order to continue to support the refugee family to successfully integrate into our community.

**Disclosure of Information to Independent Examiner**

So far as each of the directors in office at the date of approval of these financial statements is aware:

- there is no relevant audit information of which the charitable company's independent examiner is unaware; and
- they have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant information for the independent examination and to establish that the charitable company's independent examiner is aware of that information.

**Small Companies' Exemption**

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 .

**Independent Examiner**

Hopper & Co., have indicated their willingness to remain in office and a resolution for their re-election will be proposed at the forthcoming Annual General Meeting.

Approved by the trustees at a meeting on \_\_\_\_\_ and signed on its behalf by:

\_\_\_\_\_  
Mr J C Barnett  
Director & Trustee

**WHITEHEAD SMALL WORLD GROUP LTD  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINERS REPORT  
Year ended 28 February 2023**

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF WHITEHEAD SMALL WORLD GROUP LTD (A COMPANY LIMITED BY GUARANTEE)**

I report on the financial statements of Whitehead Small World Group Ltd for the year ended 28<sup>th</sup> February 2023 which are contained within the 2023 Annual Report.

**Respective responsibilities of trustees and independent examiner**

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

Whitehead Small World Group Ltd'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 Church 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.

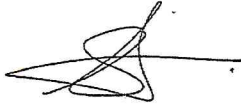
**Independent examiner's statement**

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

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

A handwritten signature in black ink, consisting of several overlapping loops and a horizontal line extending to the right.

---

S Hopper FCA  
Partner  
Hopper & Co

**WHITEHEAD SMALL WORLD GROUP LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITY (INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**for the year ended 28 February 2023**

	Note	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
		£	£	£	£
<b>Income from:</b>					
Donations and legacies	2	1,240	-	1,240	12,061
		-----	-----	-----	-----
<b>Total Income</b>		1,240	-	1,240	12,061
		-----	-----	-----	-----
<b>Expenditure on:</b>					
Charitable activities	3	3,291	-	3,291	11,212
		-----	-----	-----	-----
<b>Total Expenditure</b>		3,291	-	3,291	849
		-----	-----	-----	-----
Net Income		(2,051)	-	(2,051)	849
		-----	-----	-----	-----
Net movement in funds		(2,051)	-	(2,051)	849
Funds brought forward		3,189	-	3,189	2,340
		-----	-----	-----	-----
Funds carried forward	6	1,138	-	1,138	3,189
		=====	=====	=====	=====

All income and expenditure derive from continuing activities.

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

**WHITEHEAD SMALL WORLD GROUP LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**BALANCE SHEET**  
**As at 28 February 2023**

	Note	2023	2022
		£	£
<b>Fixed Assets</b>			
Tangible Fixed Assets	5	751	884
<b>Total fixed assets</b>		751	884
<b>Current Assets</b>			
Cash and cash equivalents		387	2,305
<b>Total current assets</b>		387	2,305
<b>Net Current Assets</b>		387	2,305
<b>Total net Assets</b>		1,138	3,189
<b>Funds of the charity</b>			
<b>Unrestricted funds</b>	6		
General funds		1,138	3,189
<b>Total charity funds</b>		1,138	3,189

For the year ending 28 February 2023 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 directors and authorised for issue on \_\_\_\_\_ and are signed on behalf of the board by:

\_\_\_\_\_  
Mr J C Barnett  
Director & Trustee

The notes on pages 15 to 20 form part of these financial statements.  
Company Registration Number: NI650951

**WHITEHEAD SMALL WORLD GROUP LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**for the year ended 28 February 2023**

## **1. ACCOUNTING POLICIES**

### **General information and basis of preparation**

Whitehead Small World Group Ltd is a charitable company limited by guarantee and not having a share capital and is registered in Northern Ireland. The address of the registered office is given in the charity information on page I of these financial statements.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The charitable company constitutes a public benefit entity as defined by FRS 102.

### **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, Companies Act 2006 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 directors 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.

**WHITEHEAD SMALL WORLD GROUP LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**28 February 2023**

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.

### **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.

**WHITEHEAD SMALL WORLD GROUP LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**28 February 2023**

**(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**

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.

**WHITEHEAD SMALL WORLD GROUP LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**28 February 2023**

**(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**

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, short-term 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.

**WHITEHEAD SMALL WORLD GROUP LTD  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE ACCOUNTS (cont'd)**

**28 February 2023**

**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:

Fixtures and fittings	15% 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.

**(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**

As a charity, the company 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:

**WHITEHEAD SMALL WORLD GROUP LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**28 February 2023**

- 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 2023
	£	£		£
Donations	1,240	-		1,240
	-----	-----		-----
	1,240	-		1,240
	-----	-----		-----
	Unrestricted Funds	Restricted Funds		Total 2022
	£	£		£
Donations	12,061	-		12,061
	-----	-----		-----
	12,061	-		12,061
	-----	-----		-----

**3. CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Teaching & Interpreting Costs	2,214	-	2,214	8,843
Direct Costs	225	-	225	450
Rent	250	-	250	1,140
ESOL and Travel Costs	435	-	435	508
Depreciation	133	-	133	156
Bank Charges	34	-	34	115
	-----	-----	-----	-----
	3,291	-	3,291	11,212
	-----	-----	-----	-----

**WHITEHEAD SMALL WORLD GROUP LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**28 February 2023**

**4. TAXATION**

The charity is a registered charity, and as such 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.

**5. TANGIBLE FIXED ASSETS**

	<b>Fixtures &amp; Fittings</b>
<b>Cost</b>	<b>£</b>
At beginning of the year	1,440
At end of the year	<u>1,440</u>
<b>Depreciation</b>	
At beginning of the year	556
Depreciation	133
Disposals	-
At end of the year	<u>689</u>
Net book value at beginning of the year	<u>884</u>
Net book value at end of the year	<u>751</u>

**6. FUND BALANCES**

Fund	Balance at start £	Income £	Expenditu re £	Surplus / (Deficit) £	Transfer £	Balance at end £
<b>Unrestricted Funds</b>						
General fund	3,189	1,240	3,291	(2,051)	-	1,138
	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
Total	3,189	1,240	3,291	(2,051)	-	1,138
	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>

**WHITEHEAD SMALL WORLD GROUP LTD**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (cont'd)**  
**28 February 2023**

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

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>
	£	£	£
Fixed Assets	751	-	751
Net Current Assets	387	-	387
	1,138	-	1,138
	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>
	£	£	£
Fixed Assets	884	-	884
Net Current Assets	2,305	-	2,305
	3,189	-	3,189

**8. FINANCIAL COMMITMENT**

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

**9. LIABILITY OF MEMBERS**

Whitehead Small World Group Ltd is a company limited by guarantee and does not have a share capital. It is governed by a Memorandum and Articles of Association and the liability of members is limited to an amount not exceeding £1.

**10. ULTIMATE CONTROLLING PARTY**

There is no ultimate controlling party.

**11. ETHICAL STANDARDS**

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.

**12. RELATED PARTIES**

There were no related party transactions during the year (2022: £Nil).