

STRABANE ETHNIC COMMUNITY ASSOCIATION
UNAUDITED ACCOUNTS
31 MARCH 2018

Charity Number NIC100003

SP McCAFFREY & CO
Chartered Accountants
50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

STRABANE ETHNIC COMMUNITY ASSOCIATION

ACCOUNTS

YEAR ENDED 31 MARCH 2018

CONTENTS	PAGE
Trustees' annual report	1
Independent examiner's report to the trustees and members	3
Statement of Financial Activities (incorporating the income and expenditure account)	5
Balance sheet	6
Notes to the accounts	7
The following pages do not form part of the accounts	
Detailed statement of financial activities	11

STRABANE ETHNIC COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2018

The trustees, who are also directors for the purposes of company law, present their report and the unaudited accounts of the charity for the year ended 31 March 2018.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Strabane Ethnic Community Association

Charity registration number NIC100003

Company registration number NIC100003

Principal office 2 Abercorn Square
Strabane
Co. Tyrone
BT82 8AN

Registered office

The trustees

The trustees who served the charity during the period were as follows:

Mrs Bozena Rojkowicz
Mrs Daljeet Kaur Guram
Mrs Josephine Rao
Mr Janaka Lokugamage
Mr Marius Fritea
Mrs Janina Mc Grinder
Mr Jonathon Mc Intyre

Secretary Josephine Rao

STRUCTURE, GOVERNANCE AND MANAGEMENT

OBJECTIVES AND ACTIVITIES

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities

ACHIEVEMENTS AND PERFORMANCE

The Executive Committee are satisfied that the Association has continued to meet its key aims and objectives.

FINANCIAL REVIEW

The Association is non-profit making and the trustees are aware of the sustainable use of resources.

Reserves Policy

The Executive Committee of Strabane Ethnic community Association have set up a reserves policy which requires that the reserves be maintained at a level which ensures that the organisations core activities could continue during a period of unforeseen difficulty. The Directors consider that this figure should be £5000 and will endeavour to maintain it at this level.

STRABANE ETHNIC COMMUNITY ASSOCIATION

TRUSTEES' ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2018

PLANS FOR FUTURE PERIODS

The Executive Committee have plans for a future project which necessitates fundraising on their behalf

INDEPENDENT EXAMINER

Seamus Mc Caffrey has been re-appointed as independent examiner for the ensuing year.

Registered office:

Signed on behalf of the trustees

Mrs Bozena Rojkowicz
Trustee

5 July 2018

STRABANE ETHNIC COMMUNITY ASSOCIATION
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND
MEMBERS OF STRABANE ETHNIC COMMUNITY ASSOCIATION
YEAR ENDED 31 MARCH 2018

I report on the accounts of the charity for the year ended 31 March 2018 which are set out on pages 5 to 9.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of Strabane Ethnic Community Association for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10 (1)(a) to (c) of The Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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 accounting records in accordance with section 386 of the Companies Act 2006 and section 44(1)(a) of the 2005 Act; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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

STRABANE ETHNIC COMMUNITY ASSOCIATION
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND
MEMBERS OF STRABANE ETHNIC COMMUNITY ASSOCIATION *(continued)*
YEAR ENDED 31 MARCH 2018

Seamus Mc Caffrey
Independent examiner

50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

5 July 2018

STRABANE ETHNIC COMMUNITY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE
INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2018

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
INCOMING RESOURCES					
Incoming resources from generating funds:					
Voluntary income	2	–	56,267	56,267	52,875
Activities for generating funds	3	<u>1,507</u>	<u>–</u>	<u>1,507</u>	<u>2,770</u>
TOTAL INCOMING RESOURCES		<u>1,507</u>	<u>56,267</u>	<u>57,774</u>	<u>55,645</u>
RESOURCES EXPENDED					
Charitable activities	4/5	<u>(2,822)</u>	<u>(56,267)</u>	<u>(59,089)</u>	<u>(57,211)</u>
TOTAL RESOURCES EXPENDED		<u>(2,822)</u>	<u>(56,267)</u>	<u>(59,089)</u>	<u>(57,211)</u>
NET OUTGOING RESOURCES FOR THE YEAR/NET EXPENDITURE FOR THE YEAR					
		(1,315)	–	(1,315)	(1,566)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>7,351</u>	<u>–</u>	<u>7,351</u>	<u>8,917</u>
TOTAL FUNDS CARRIED FORWARD		<u>6,036</u>	<u>–</u>	<u>6,036</u>	<u>7,351</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 7 to 9 form part of these accounts.

STRABANE ETHNIC COMMUNITY ASSOCIATION

BALANCE SHEET

31 MARCH 2018

	Note	2018 £	£	2017 £
FIXED ASSETS				
Tangible assets	7		245	306
CURRENT ASSETS				
Debtors	8	9,042		8,487
Cash in hand		18		201
		<u>9,060</u>		<u>8,688</u>
CREDITORS: Amounts falling due within one year	9	<u>(3,269)</u>		<u>(1,643)</u>
NET CURRENT ASSETS			5,791	7,045
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>6,036</u>	<u>7,351</u>
NET ASSETS			<u>6,036</u>	<u>7,351</u>
FUNDS				
Unrestricted income funds	10		<u>6,036</u>	<u>7,351</u>
TOTAL FUNDS			<u>6,036</u>	<u>7,351</u>

For the year ended 31 March 2018 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts were approved by the members of the committee and authorised for issue on the and are signed on their behalf by:

Mrs Bozena Rojkowicz
Director

Company Registration Number: NIC100003

The notes on pages 7 to 9 form part of these accounts.

STRABANE ETHNIC COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2018

1. ACCOUNTING POLICIES

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), and the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005).

Fixed assets

All fixed assets are initially recorded at cost.

2. VOLUNTARY INCOME

	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£
Grants receivable			
Dept Of Communities	47,320	47,320	44,095
DCSDC Good Relations Multicultural Event	3,747	3,747	3,500
DCSDC Community Festivals	4,400	4,400	4,200
DFC AIVC	800	800	1,080
	<u>56,267</u>	<u>56,267</u>	<u>52,875</u>

3. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£
Fundraising events	1,507	1,507	1,270
Customised Training Services	–	–	1,500
	<u>1,507</u>	<u>1,507</u>	<u>2,770</u>

4. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
Direct Charitable Expenditure	<u>2,822</u>	<u>56,267</u>	<u>59,089</u>	<u>57,211</u>

STRABANE ETHNIC COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2018

5. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Total Funds 2018 £	Total Funds 2017 £
Direct Charitable Expenditure	<u>59,089</u>	<u>59,089</u>	<u>57,211</u>

6. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2018 £	2017 £
Wages and salaries	25,313	25,419
Social security costs	—	—
	<u>25,313</u>	<u>25,419</u>

Particulars of employees:

The average number of employees during the year, was as follows:

	2018 No.	2017 No.
Number of administrative staff	1	1
Number of management staff	1	1
	<u>2</u>	<u>2</u>

No employee received remuneration of more than £60,000 during the year (2017 - Nil).

7. TANGIBLE FIXED ASSETS

	Fixtures & Fittings £
COST	
At 1 April 2017 and 31 March 2018	<u>4,433</u>
DEPRECIATION	
At 1 April 2017	4,127
Charge for the year	61
At 31 March 2018	<u>4,188</u>
NET BOOK VALUE	
At 31 March 2018	<u>245</u>
At 31 March 2017	<u>306</u>

STRABANE ETHNIC COMMUNITY ASSOCIATION

NOTES TO THE ACCOUNTS

YEAR ENDED 31 MARCH 2018

8. DEBTORS

	2018	2017
	£	£
Trade debtors	<u>9,042</u>	<u>8,487</u>

9. CREDITORS: Amounts falling due within one year

	2018	2017
	£	£
Bank loans and overdrafts	2,421	754
Trade creditors	677	657
Accruals and deferred income	171	232
	<u>3,269</u>	<u>1,643</u>

10. UNRESTRICTED INCOME FUNDS

	Balance at 1 April 2017	Incoming resources	Outgoing resources	Balance at 31 March 2018
	£	£	£	£
General Funds	<u>7,351</u>	<u>1,507</u>	<u>(2,822)</u>	<u>6,036</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets	Net current assets	Total
	£	£	£
Unrestricted Income Funds	<u>245</u>	<u>5,636</u>	<u>5,881</u>
Total Funds	<u>245</u>	<u>5,636</u>	<u>5,881</u>

STRABANE ETHNIC COMMUNITY ASSOCIATION

MANAGEMENT INFORMATION

YEAR ENDED 31 MARCH 2018

**The following pages do not form part of the statutory accounts
which are the subject of the independent examiner's report on pages 3 to 4.**

STRABANE ETHNIC COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2018

	2018	2017
	£	£
INCOMING RESOURCES		
VOLUNTARY INCOME		
Dept Of Communities	47,320	44,095
DCSDC Good Relations Multicultural Event	3,747	3,500
DCSDC Community Festivals	4,400	4,200
DFC AIVC	800	1,080
	<u>56,267</u>	<u>52,875</u>
ACTIVITIES FOR GENERATING FUNDS		
Fundraising events	1,507	1,270
Customised Training Services	-	1,500
	<u>1,507</u>	<u>2,770</u>
TOTAL INCOMING RESOURCES	<u>57,774</u>	<u>55,645</u>
RESOURCES EXPENDED		
CHARITABLE ACTIVITIES		
Staff costs - Wages & Salaries	25,313	25,419
Rent	10,399	9,687
Heat & Light	573	916
Legal Fees	-	84
Insurance	1,228	1,185
Stationary	441	173
Donations	-	630
Telephone	1,151	793
Travel	-	105
Projects & Courses	11,123	11,526
Administration Wages	8,039	5,953
Accounts Fee	500	479
Depreciation	61	76
Bank Fees	158	114
Ammortisation	(61)	-
Cleaning	164	71
	<u>59,089</u>	<u>57,211</u>
TOTAL RESOURCES EXPENDED	<u>59,089</u>	<u>57,211</u>
NET OUTGOING RESOURCES FOR THE YEAR	<u>(1,315)</u>	<u>(1,566)</u>

STRABANE ETHNIC COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2018

	2018	2017
	£	£
CHARITABLE ACTIVITIES		
Direct Charitable Expenditure		
<i>Activities undertaken directly</i>		
Staff costs - Wages & Salaries	25,313	25,419
Rent	10,399	9,687
Heat & Light	573	916
Legal Fees	-	84
Insurance	1,228	1,185
Stationary	441	173
Donations	-	630
Telephone	1,151	793
Travel	-	105
Projects & Courses	11,123	11,526
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Accounts Fee	500	479
Depreciation	61	76
Bank Fees	158	114
Ammortisation	(61)	-
Cleaning	164	71
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