

**Charity number: NIC101410**

**Omagh Independent Advice Services  
Trustees' report and financial statements  
for the year ended 31 March 2023**

# **Omagh Independent Advice Services**

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## **Omagh Independent Advice Services**

### **Legal and administrative information**

<b>Charity number</b>	NIC101410
<b>Registered office</b>	The Community House 2 Drumragh Avenue Omagh Co Tyrone BT78 1DP 028 8224 3252
<b>Trustees</b>	Conor Keys Barry McMenamin Roddy Hackett Mary T Conway Marty Woodhead Errol Thompson Mary Garrity Barry McElduff Karolina Wenta Geraldine Keys Jim Sharkey Hazel McGuigan
<b>Accountants</b>	O'Donnell & Mellon 19/21 Castle Street Omagh CO. Tyrone BT78 1DD
<b>Bankers</b>	Ulster Bank High Street Omagh

## **Omagh Independent Advice Services**

### **Report of the trustees for the year ended 31 March 2023**

The trustees present their report and the financial statements for the year ended 31 March 2023. The trustees who served during the year and up to the date of this report are

Conor Keys	
Jim Sharkey	Chairperson
Barry McMenamin	Vice Chairman
Roddy Hackett	Treasurer
Mary T Conway	Secretary
Errol Thompson	
Mary Garrity	
Marty Woodhead	
Karolina Wenta	
Geraldine Keys	
Barry McElduff	
Hazel McGuigan	

#### **Structure, governance and management**

A voluntary management committee is responsible for the policy and general management of the affairs of the Organisation. The committee meets on a regular basis. Members of the committee are elected at the Annual General Meeting.

#### **Objectives and activities**

The Organisation was established to relieve poverty and advance education in Omagh and the surrounding district and in particular to provide welfare rights advice, information and assistance for people of necessitous circumstances.

#### **Achievements and performance**

From April 2022 to March 2023, we dealt with 7,077 enquiries, represented at 63 Appeal Tribunals, dealt with debt amounting to £983,047.00 and our work helped generate a total of £1,854,944.00 on behalf of our clients. These figures clearly illustrate that OIAS is tackling poverty and social exclusion and making real differences to local people's lives

## **Omagh Independent Advice Services**

### **Report of the trustees for the year ended 31 March 2023**

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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 in operation.

The trustees are responsible for keeping proper accounting records which 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 the Charities Act (Northern Ireland) 2008 . 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 trustees have complied with the duty to have regard to the guidance issued by the Commission under section 4(b).

**This report was approved by the board 25 January 2024 and signed on its behalf by**



**Jim Sharkey**

**Chairman**

Charity number : NIC 101410

The Community House  
2 Drumragh Avenue  
Omagh  
Co. Tyrone

## **Omagh Independent Advice Services**

### **Independent examiner's report to the trustees on the unaudited financial statements of Omagh Independent Advice Services.**

I report on the accounts of Omagh Independent Advice Services for the year ended 31 March 2023 set out on pages 2 to 10.

#### **Respective responsibilities of trustees and independent examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions give by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

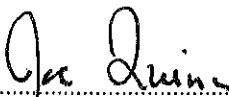
My examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

#### **Independent examiner's statement**

I have completed my examination and have no concerns in respect to the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



.....  
**Joe Quinn**

**F.C.C.A.**

**Independent examiner**

**19/21 Castle Street**

**OMAGH**

**Co Tyrone**

**BT78 1DD**

## Omagh Independent Advice Services

### Statement of financial activities

For the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	Year 2023 £	Year 2022 £
<b>Income and endowments from</b>					
Donations and legacies	3	658		658	150
Charitable activities	4	-	197,285	197,285	218,690
Other		465	-	465	6
<b>Total</b>		<u>1,123</u>	<u>197,285</u>	<u>198,408</u>	<u>218,846</u>
<b>Expenditure on:</b>					
Charitable activities	5	589	180,342	180,931	199,147
Other		458	-	458	572
<b>Total</b>		<u>1,047</u>	<u>180,342</u>	<u>181,389</u>	<u>199,719</u>
<b>Net income/(expenditure)</b>		76	16,943	17,019	19,127
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>30,888</u>	<u>67,745</u>	<u>98,633</u>	<u>79,506</u>
<b>Total funds carried forward</b>		<u>30,964</u>	<u>84,688</u>	<u>115,652</u>	<u>98,633</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate 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 10 form an integral part of these financial statements.

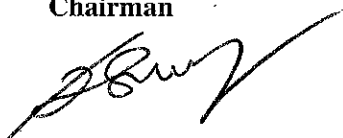
## Omagh Independent Advice Services

### Balance sheet as at 31 March 2023

	Notes	£	2023 £	£	2022 £
<b>Fixed assets</b>					
Tangible fixed assets	8		1,832		2,290
<b>Current assets</b>					
Debtors	9	26,297		62,531	
Bank and cash		89,509		41,965	
		<u>115,806</u>		<u>104,496</u>	
<b>Creditors: amounts falling due within one year</b>	10	(3,697)		(8,153)	
<b>Net current assets</b>			<u>112,109</u>		<u>96,343</u>
<b>Total assets less current liabilities</b>			113,941		98,633
Suspense			1,711		-
<b>Net (liabilities)/assets</b>			<u>115,652</u>		<u>98,633</u>
<b>Funds</b>					
Unrestricted income funds:			30,964		30,888
Restricted income funds			84,688		67,745
<b>Total funds</b>			<u>115,652</u>		<u>98,633</u>

The financial statements were approved by the trustees on 25 January 2024 and signed on its behalf by

Jim Sharkey  
Chairman



Mary T Conway  
Secretary



The notes on pages 7 to 10 form an integral part of these financial statements.

## **Omagh Independent Advice Services**

### **Notes to the financial statements for the year ended 31 March 2023**

#### **1. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

##### **1.1. Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Charity SORP and Charities Act (Northern Ireland) 2008 and The Charities (Accounts and Reports Regulations (Northern Ireland) 2015.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **1.2. Cashflow**

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

##### **1.3. Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the charity where this can be quantified and a third party is bearing the cost. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

##### **1.4. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of charitable activities includes those activities undertaken to further the purposes of the charity and their associated support costs.

Other expenditure represents those items not falling into any other heading.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

## Omagh Independent Advice Services

### Notes to the financial statements for the year ended 31 March 2023

#### 1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery	-
Fixtures, fittings and equipment	- 20% Reducing balance

#### 1.6. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

#### 2. Income from investments

	2023	2022
	£	£
Income from investments	465	6
	<u>465</u>	<u>6</u>

#### 3. Donations and legacies

	unrestricted	2023 Total	2022 Total
	£	£	£
Donations & fundraising	658	658	150
	<u>658</u>	<u>658</u>	<u>150</u>

#### 4. Income from Charitable activities

	Unrestricted funds	Restricted funds	2023 Total	2022 Total
	£	£	£	£
Fermanagh Omagh District Council		136,429	136,429	120,692
Debt Action		17,464	17,464	25,752
Welfare Reform		31,812	31,812	32,190
Tribunal Representation		10,080	10,080	11,200
DFC Energy Payment		1,500	1,500	-
Donation - Fundraising	658		658	150
Advice NI Trainee		-	-	13,435
Financial Inclusion		-	-	
	<u>658</u>	<u>197,285</u>	<u>197,943</u>	<u>203,419</u>

## Omagh Independent Advice Services

### Notes to the financial statements for the year ended 31 March 2023

#### 5. Expenditure on Charitable activities

	Charitable activities £	Support costs £	2023 Total £	2022 Total £
Wages and salaries	113,803	33,662	147,465	165,544
Rent	12,698	-	12,698	12,699
Information	-	-	-	-
Insurance	4,535	30	4,565	2,069
Light and heat	3,544	-	3,544	2,046
Staff costs - Pension costs	1,162	-	1,162	170
Advertising	2,094	-	2,094	3,007
Telephone	3,237	-	3,237	2,684
Computer costs - FRP	173	-	173	183
COVID Expenses- FRP	-	-	-	-
Travelling	877	-	877	1,123
Accountancy	1,544	-	1,544	1,624
Bank Charges	-	271	271	277
Subscriptions - FRP	2,851	288	3,139	5,849
Staff training	-	162	162	324
Equipment	-	-	-	-
General	-	-	2	1,181
	<u>146,518</u>	<u>34,413</u>	<u>180,933</u>	<u>198,780</u>

#### 6. Employees

Employment costs	2023 £	2022 £
Wages and salaries	147,465	165,544
Pension costs	1,162	170
	<u>148,627</u>	<u>165,714</u>

No employee received emoluments of more than £60,000 (2022 : None).

#### 7. Trustees' expenses

No expenses or remuneration were paid to trustees during the year.

## Omagh Independent Advice Services

### Notes to the financial statements for the year ended 31 March 2023

8. Tangible fixed assets	Plant and machinery £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
At 1 April 2022 and At 31 March 2023	1,765	20,890	22,655
<b>Depreciation</b>			
At 1 April 2022	1,765	18,600	20,365
Charge for the year	-	458	458
At 31 March 2023	1,765	19,058	20,823
<b>Net book values</b>			
At 31 March 2023	-	1,832	1,832
At 31 March 2022	-	2,290	2,290
<b>9. Debtors</b>	<b>2023</b> £	<b>2022</b> £	
FODC	20,795	39,441	
Welfare reform	3,181	5,403	
Debt Action	2,321	8,325	
Tribunal Representation	-	1,120	
Financial Inclusion	-	8,242	
	<u>26,297</u>	<u>62,531</u>	
<b>10. Creditors: amounts falling due within one year</b>	<b>2023</b> £	<b>2022</b> £	
Bank Overdraft	301	6,498	
Taxes and social security creditor	264	67	
Accruals and deferred income	3,132	1,588	
	<u>3,697</u>	<u>8,153</u>	
<b>11. Indemnity insurance</b>			
The charity paid for the insurance premiums to indemnify trustees and senior staff from any loss arising from neglect or defaults of trustees or staff and any consequent loss.			