

Charity Number: 101488

Strathroy Community Association
Annual Report and Unaudited Financial Statements
for the year ended 31 March 2023

Strathroy Community Association CONTENTS

	Page
Reference and Administrative Information	3
Trustees' Report	4 - 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Notes to the Financial Statements	8 - 9
Supplementary Information relating to the Financial Statements	11

Strathroy Community Association
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Martin McColgan
Marion McMahan
Caroline McPhilomey
Barry McColgan
Patrick Hosey
Donna Smyth
Kevin McColgan
Helen McMahan
Cathy McColgan
Catherine Kelly
Deborah Doherty
Lisa Fleming
Gareth McCrory
Kerry McColgan

Charity Number in Northern Ireland

101488

Principal Address

Strathroy Community Centre
Drumlea Crescent
Strathroy
Omagh
Co Tyrone
BT79 7XE

Independent Examiner

Conor Eannetta BA(Hons) AFA MIPA
8 Killins Wood Avenue
Mountfield
Omagh
Co Tyrone
BT79 7UT

Bankers

AIB Bank
2-4 East Bridge Street
Enniskillen
Co Fermanagh
BT74 7BT

Strathroy Community Association TRUSTEES' REPORT

for the year ended 31 March 2023

The trustees present their Trustees' Report and the unaudited financial statements for the year ended 31 March 2023.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

In this report the trustees of Strathroy Community Association present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2023.

Mission, Objectives and Strategy

Mission Statement

Strathroy Community Association (SCA) provides a wide range of social activities for the Strathroy and wider communities. On a daily basis, the association provides a playgroup facility, an after-schools club and a youth club facility. All staff and volunteers who work in SCA have been Access NI checked, have undergone Child Protection Training and have been taken through and fully understand the Association's Child Protection Policy. On Tuesdays, a local Down Syndrome's group meet in the centre and enjoy various activities essential for their development. On Wednesdays, the Senior citizens group and Women's group meet in the centre for games and activities and a light lunch. On Thursday, the Parent and Toddler group meet. On Saturday, an Autism group use the facilities. Activities which run for block weeks (for example 6 weeks) include Irish Dancing Classes, Zumba and a drop inn centre for young people. The Community Centre will always have a member of staff, a volunteer or a committee member at the reception desk. This ensures access to the building for everyone and an opportunity for people to drop in at any time and receive a high quality service. Throughout the year various meetings take place in the Community Centre - Inter Agencies are facilitated by Supporting Communities NI (SCNI) 4 times a year in which local residents meet with various agencies and discuss their issues. Agencies include NIHE, Omagh District Council, DSD Neighbourhood Renewal, Transport NI (formerly DRD), PCSP and PSNI. Neighbourhood Renewal Meetings also take place in the Community Centre in which community representatives from other NR areas also attend Seasonal activities which take place include Summer Schemes and Christmas Celebrations. The SCA management committee also meet once a month and hold our AGM annually.

Objectives

The Association is established to: 2.1 relieve poverty, sickness and the aged to promote the benefit of the inhabitants of the Strathroy estate and district area of Co Tyrone and its environs (hereinafter described as "the area of benefit") without distinction of age, gender, race, political, religious or other opinion, by associating the statutory authorities, voluntary organisations and inhabitants in a common effort to advance education, and to provide facilities in the interests of social welfare for recreation or other leisure-time occupation, with the object of improving the conditions of life for the said inhabitants; 2.2 to establish or secure the establishment of a Community Centre (hereinafter called "the Centre") and to maintain and manage or to co-operate with any local statutory authority in the maintenance and management of such a Centre for activities promoted by the Association and its constituent bodies in furtherance of the above objects.

Structure, Governance and Management

Structure

The trustees who served during the year are as follows:

Martin McColgan	Donna Smyth	Helen McMahan
Kevin McColgan	Marian McMahan	Barry McColgan
Caroline McPhilomey	Cathy McColgan	Kerry McColgan
Catherine Kelly	Patrick Hosey	Deborah Doherty
Lisa Fleming	Gareth McCrory	

Governance

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Review of Activities, Achievements and Performance

The Association continues to organise and provide various activities for all ages in our community.

Throughout the various activities and events we continue to welcome new participants which continues to expand year on year.

Strathroy Community Association TRUSTEES' REPORT

for the year ended 31 March 2023

Financial Review

The Association is dependent on grants and voluntary income. The Association returned a surplus for the year of £1,782 as detailed on page 7.

Results

At the end of the year the Association has assets of £4,795 (2022 - £3,013) and liabilities of £ NIL (2022 - £NIL). The net assets of the charity have increased by £1,782.

Reference and Administrative details

Reference and administrative details are as stated on page 3 of the financial statements.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Strathroy Community Association subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Public Benefit Statement

Strathroy Community Association (SCA) operates in a manner which benefits the wider public in which all purposes are charitable. SCA's governing document clearly states that the charity's purposes are clear to the trustees, the beneficiaries and supporters and to the wider general public. We believe our purposes satisfy the elements of the public benefit requirement as follows:

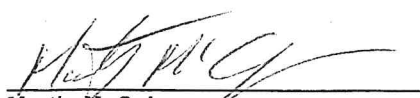
Purpose 1: Relieve poverty, sickness and the aged The direct benefits which flow from purpose 1 include access to affordable services e.g. childcare, social inclusion which leads to improved mental health, education and raised awareness around health issues (mental and physical health) and the increased participation and involvement of the older people in our community. These benefits are demonstrated through both written and verbal feedback and through formal and informal evaluation gathering qualitative and quantitative information.


Purpose 2: To advance education The direct benefits which flow from purpose 2 include; access to low cost, high quality education which participants may not otherwise engage in, the provision of accredited and non-accredited training which is affordable and delivered locally in a safe and warm environment, and the skills development of the local community. These benefits are demonstrated through feedback from participants and other organisations, completed evaluations and attendance records.

Purpose 3: To provide facilities in the interest of public welfare The direct benefits which flow from this purpose include; implementation of a programme of activities based on the identified needs of the area within our community centre, the provision of a base for a variety of activities, events, services and facilities for the local estate and the wider community, the local and wider community having the opportunity to participate in a range of activities which enhances their quality of life, raises self-esteem, reduces social isolation and encourages community participation. These benefits are demonstrated through records of the activities/ programmes etc which are run through the centre, attendance at these events/ courses etc and the value placed on these services/ facilities by statutory and other agencies.

The beneficiaries of our organisation are those living within the Strathroy area and the wider district area of Omagh. Users of the Community Centre directly benefit through participating in the various activities provided. The children who attend our community afterschool's club directly benefit by having access to a local, low cost facility. The wider community benefit indirectly through our centre being used as an outreach facility to tackle specific issues e.g. health, education and environment. The parents of children attending our playgroup indirectly benefit through the knowledge that their children are being cared for in a secure and caring environment. The provision of affordable childcare also allows the opportunity for parents to return to work and/ or avail of training opportunities either within the community centre or the wider area, which enhances their own lives and the lives of the families. Our community association are represented on a number of different committees, which ensures we have a voice and that our needs and issues are being listened to and met. This also allows us to have an impact on decisions being made which affect us. This indirectly benefits the public and the wider community as our association listens to and represents the whole area. The wider community benefits as the profile of the area is raised through the work of the community association which has a positive impact on the wider community and its environs. There is no harm related to any of these benefits.

Approved by the Board of Trustees on 29 January 2024 and signed on its behalf by:


Martin, McColgan
Trustee


Donna Smyth
Trustee

Strathroy Community Association

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF STRATHROY COMMUNITY ASSOCIATION

I have examined the financial statements of the charity for the year ended 31 March 2023, which comprise the Receipts and Payments Account, the Statement of Assets and Liabilities and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the Charities Act (Northern Ireland) 2008. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

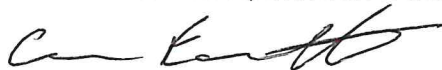
I have examined your charity financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a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

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



CONOR EANNETTA BA(HONS) AFA MIPA
8 Killins Wood Avenue
Mountfield
Omagh
Co Tyrone
BT79 7UT

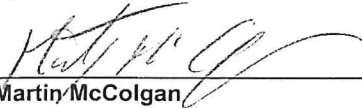
Date: 29 January 2024


Strathroy Community Association FINANCIAL STATEMENTS

for the year ended 31 March 2023

Notes	Unrestricted	Total	Total
	Funds	2023	2022
	2023	2023	2022
	£	£	£
	Receipts and Payments Account		
Receipts			
Generated funds:			
Voluntary Income			
Donations	-	-	-
Charitable activities:			
WHSCT	3,375	3,375	2,025
FODC	500	500	500
Own Funds	1,030	1,030	685
Total receipts	4,905	4,905	3,210
Payments			
Charitable activities:			
Events and workshops	1,475	1,475	5,154
Volunteers	480	480	725
Admin expenses	1,168	1,168	1,976
Total payments	3,123	3,123	7,855
Net receipts/(payments) for the year	1,782	1,782	(4,645)
Balances brought forward at 1 April 2022	3,013	3,013	7,658
Balances carried forward at 31 March 2023	4,795	4,795	3,013
Statement of Assets and Liabilities			
Cash funds			
Bank and cash	4,795	4,795	3,013

Approved by the Board of Trustees and authorised for issue on 29 January 2024 and signed on its behalf by


 Martin McColgan
 Trustee


 Donna Smyth
 Trustee

Strathroy Community Association

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

1. GENERAL INFORMATION

Strathroy Community Association is a charity incorporated in Northern Ireland. The registered office of the charity is Strathroy Community Centre, Drumlea Crescent, Strathroy, Omagh, Co Tyrone BT79 7XE which is also the principal place of business of the charity. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the charity.

2. ACCOUNTING POLICIES

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

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with Part 8 of the Charities Act (Northern Ireland) 2008. They also comply with the Statement of Recommended Practice (SORP 2005, as updated in 2008) and with the financial reporting standards. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Statement of compliance

The financial statements of the charity for the year ended 31 March 2023 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Income from charitable activities

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

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

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

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

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

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

Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Strathroy Community Association
NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 March 2023

Cash at bank and in hand

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

Taxation and deferred taxation

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

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

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

3. ANALYSIS OF PAYMENTS AND RELATED INCOME FOR CHARITABLE ACTIVITIES

	Group activities £	Total £
Charitable activities:		
Direct and other payments		
Costs	3,123	3,123
	<u>3,123</u>	<u>3,123</u>

4. SUPPORT PAYMENTS

	Support costs £	Total £
Events and workshops	1,475	1,475
Volunteers	480	480
Administrative costs	1,168	1,168
	<u>3,123</u>	<u>3,123</u>

5. RESERVES

	2023 £	2022 £
At 1 April 2022	3,013	7,658
(Deficit) for the year	1,782	(4,645)
At 31 March 2023	<u>4,795</u>	<u>3,013</u>

6. FUNDS

6.1 ANALYSIS OF NET ASSETS BY FUND

	Current assets £	Current liabilities £	Total £
Unrestricted general funds	4,795	-	4,795
	<u>4,795</u>	<u>-</u>	<u>4,795</u>

7. CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Cash and bank balances	4,795	3,013
	<u>4,795</u>	<u>3,013</u>

8. POST-BALANCE SHEET EVENTS

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

STRATHROY COMMUNITY ASSOCIATION
SUPPLEMENTARY INFORMATION
RELATING TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

Strathroy Community Association
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS
Operating Statement
for the year ended 31 March 2023

	2023 £	2022 £
Income		
Donations	-	-
Grant - WHSCT	3,35	2,025
Fermanagh Omagh District Council	500	500
Own Funds	1,030	685
	<u>4,905</u>	<u>3,210</u>
Expenses		
Events and workshops	1,475	5,154
Volunteers	480	725
Insurance	885	730
Office costs	213	83
Computer costs	-	287
Professional fees	-	800
Bank charges	70	76
Charitable donations	-	-
	<u>3,123</u>	<u>7,855</u>
Net surplus/(deficit)	<u><u>1,782</u></u>	<u><u>(4,645)</u></u>