

Charity Number: 101488

Strathroy Community Association
Annual Report and Unaudited Financial Statements
for the financial year ended 31 March 2025

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Strathroy Community Association
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Martin McColgan
Donna Smyth
Marion McMahon
Caroline McPhilomey
Barry McColgan
Patrick Hosey
Kevin McColgan
Helen McMahon
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) MIAB
8 Killins Wood Avenue, Mountfield,
Omagh
Co Tyrone
BT79 7UT

Principal Bankers

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

Strathroy Community Association TRUSTEES' REPORT

for the financial year ended 31 March 2025

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 March 2025.

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, 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).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

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 2025.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

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
Kevin McColgan
Caroline McPhilomey
Catherine Kelly
Lisa Fleming

Donna Smyth
Marian McMahan
Cathy McColgan
Patrick Hosey
Gareth McCrory

Helen McMahan
Barry McColgan
Kerry McColgan
Deborah Doherty

Strathroy Community Association

TRUSTEES' REPORT

for the financial year ended 31 March 2025

Review of Achievements and Performance

The Association continues to organise and provide various activities for all ages in our community and culminated in the celebrations of Strathroy's 50th anniversary with a successful Gala Ball and Community Fun Day.

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

Financial Review

The results for the financial year are set out on page 9 and additional notes are provided showing income and expenditure in greater detail

Results and Dividends

At the end of the financial year the charity has assets of £2,349 (2024 - £4,126) and liabilities of £0.00 (2024 - £0.00). The net assets of the charity have decreased by £(1,777).

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.

Strathroy Community Association

TRUSTEES' REPORT

for the financial year ended 31 March 2025

Approved by the Board of Trustees on 19 January 2026 and signed on its behalf by:



Martin McColgan
Trustee



Donna Smyth
Trustee

Strathroy Community Association
STATEMENT OF TRUSTEES' RESPONSIBILITIES
for the financial year ended 31 March 2025

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The 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 the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

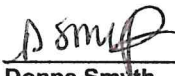
The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 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.

Approved by the Board of Trustees on 19 January 2026 and signed on its behalf by:



Martin McColligan
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 financial year ended 31 March 2025, which comprise the Financial Statements 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 financial 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) MIAB
8 Killins Wood Avenue, Mountfield,
Omagh
Co Tyrone
BT79 7UT

Date: 19 January 2026

Strathroy Community Association
FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Receipts and Payments Account					
Receipts					
Donations and legacies					
Donations and legacies		4,123	-	4,123	500
Other trading activities					
Other trading activities		-	-	-	3,040
Fundraising		700	-	700	-
		700	-	700	3,040
Other receipts:					
Grants		6,005	8,500	14,505	7,250
Total receipts		10,828	8,500	19,328	10,790
Payments					
Charitable activities:					
Expenditure on charitable activities		1,398	-	1,398	1,606
Events and programmes		9,087	8,500	17,587	7,896
Admin expenses		2,120	-	2,120	1,957
		12,605	8,500	21,105	11,459
Total payments		12,605	8,500	21,105	11,459
Net receipts/(payments) for the financial year		(1,777)	-	(1,777)	(669)
Balances brought forward at 1 April 2024		4,126	-	4,126	4,795
Balances carried forward at 31 March 2025		2,349	-	2,349	4,126
Statement of Assets and Liabilities					
Cash funds					
Bank and cash		2,349	-	2,349	4,126

Approved by the Board of Trustees and authorised for issue on 19 January 2026 and signed on its behalf by


Martin McColgan
Trustee


Donna Smyth
Trustee

Strathroy Community Association

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

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 (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT 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 on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared 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", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2025 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", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

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

Strathroy Community Association NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025
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.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

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 EXPENDITURE AND RELATED INCOME FOR CHARITABLE ACTIVITIES

	Expenditure on charitable activities	Events and programmes	Admin expenses	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Charitable activities:					
Direct and other payments					
Costs	(1,398)	(17,587)	(2,120)	(21,105)	(11,459)

4. SUPPORT PAYMENTS

	Support 2025	Total 2025	Total 2024
	£	£	£
Expenditure on charitable activities	1,398	1,398	1,606
Admin expenses	2,120	2,120	1,957
Totals	3,518	3,518	3,563

Strathroy Community Association
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

5. RESERVES

	2025 £	2024 £
At the beginning of the year	4,126	4,795
Deficit for the financial year	<u>(1,777)</u>	<u>(669)</u>
At the end of the year	<u><u>2,349</u></u>	<u><u>4,126</u></u>

6. FUNDS

6.1 ANALYSIS OF NET ASSETS BY FUND

	Current assets £	Total £
Unrestricted general funds	<u>2,349</u>	<u>2,349</u>
	<u><u>2,349</u></u>	<u><u>2,349</u></u>

7. POST-BALANCE SHEET EVENTS

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

STRATHROY COMMUNITY ASSOCIATION

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

Strathroy Community Association
SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement
for the financial year ended 31 March 2025

	2025 £	2024 £
Income		
Donations	4,123	500
Fundraising	700	3,040
WHST	3,635	3,150
NIHE	1,600	4,100
National Lottery	8,500	-
Community Support NI	500	-
Fermanagh Omagh District Council	270	-
	<u>19,328</u>	<u>10,790</u>
Expenses		
Strathroy Safe Space	-	4,664
Strathroy 50th Anniversary celebrations	13,079	-
Local projects and programmes	4,414	3,232
Consumables	1,492	1,157
Insurance	1,067	997
Printing, postage and stationery	156	459
Accountancy	800	800
Bank charges	97	100
Charitable donations	-	50
	<u>21,105</u>	<u>11,459</u>
Net deficit	<u>(1,777)</u>	<u>(669)</u>