

IGBO WOMEN ASSOCIATION NOTTINGHAM

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

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Contents	Page
Legal and Administrative Information	2
Report of the Trustees	3-5
Independent Examiner's report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9-12

**IGBO WOMEN ASSOCIATION NOTTINGHAM
REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Legal and Administrative Information

Officers and Professional Advisors

Trustees

Geraldine Chidinmma Iwunze
Onyinyechi Ogbakaeko Okenwa

Registered Office

60 Ebers Road
Nottingham
NG3 5DZ

Legal form: Charitable Incorporated Organisation (CIO)

Governing document: Constitution

Independent Examiner

IMS Accountancy Services Ltd
Nottingham
NG8 3HW

Charity Commission Registered Number

1190309

**IGBO WOMEN ASSOCIATION NOTTINGHAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025**

The trustees present their report and financial statements for the year ended 31 December 2025. The financial statements have been prepared in accordance with the Charities SORP (FRS 102) (second edition, effective for periods beginning on or after 1 January 2019) and the Charities Act 2011. The charity is a Charitable Incorporated Organisation (CIO) governed by its Constitution.

IWAN is a group of women from the Eastern part of Nigeria who are living in Nottingham. IWAN has a mixed membership structure that embraces non-Igbo women who are married to Igbo men. The unifying motto of Ofu Obi Amaka translates into Unity of purpose. The community group's main objectives are promoting unity, female empowerment, progress and cultural interaction among its members, their families, and other cultural groups in the city.

OUR AIMS:

We have not relented in our focus group meetings as we focus on facilitating contacts, socialising, and promoting culture within our community.

We support people within the community by signposting them to appropriate services and providing a vital support network.

As part of our community engagement activities, we performed the IWAN traditional dance for a traditional marriage here in Nottingham a few months ago, thereby promoting good health and encouraging the spirit of togetherness.

We review our aims, objectives, and actions yearly. This review looks at our accomplishments and results in the last 12 months. The review observes the success of our activities and the benefits they have brought to our community. The review also helps us ensure our aim, objectives and activities remain focused on our stated purposes. 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. In particular, the trustees reflect on how intended activities will contribute to their aims and objectives.

OUR OBJECTIVES:

The community group's main objectives are promoting unity, female empowerment, progress and cultural interaction among its members, their families, and other cultural groups in the city.

REVIEW OF ACTIVITIES AND ACHIEVEMENTS:

While our Office address remains the same, the meeting place has changed to:

Our Lady & St Edward R C church
Gordon Rd, Thomeywood, Nottingham
NG3 2LG

We plan to continue delivering youth programmes for young people in the community. Already, we have received reports from parents that our youths are behaving well at school and home.

INCOME GENERATION

Total donations in the year were £4,919 (2024: £2,592). This includes both direct transfers into the charity's account and cash donations.

The trustees had due regard to the Charity Commission's public benefit guidance (s.17 Charities Act 2011) when planning and delivering activities.

FOR THE YEAR ENDED 31 DECEMBER 2025

RISKS

The factors that may affect the Charity's delivery of its objectives include:

- a) Reputation of Charity and the relationship with the community.
 - b) Ability to generate enough funds to complete the identified projects for the charity successfully.
- IGBO WOMEN ASSOCIATION NOTTINGHAM produces an annual plan for delivery against its objectives. This plan sets out the targets for the year and is then broken down into a work plan. IGBO WOMEN ASSOCIATION NOTTINGHAM has developed a strategy which specifies how it

will deliver the critical programmes of work. The strategy also identifies targets and performance indicators.

Controls include two-authoriser bank payments, budget vs. actual review at each trustee meeting, and basic safeguarding and data protection controls.

RESERVES POLICY

The Charity aims to build a reserve which will enable it to meet its average annual operational need. The Trustees review the reserves held by the Charity regularly to ensure that an appropriate level of funds are held to meet the above policy of the Charity going forward.

GOVERNANCE AND INTERNAL CONTROL

A Board of Trustees governs the Charity. The Board of Trustees selects new Trustees and are subject to re-election every five years. At 31 DECEMBER 2025, the Board had a membership of Two (2) people.

The Board meets three times a year to agree key policy decisions, set the strategy for the charity and oversee its performance. The board oversees the work of committee members who are responsible for the day-to-day activities of the charity. None of the committee members is being remunerated.

All Trustees receive the handbook for Trustees provided through the Charity Commission. Each Trustee will have an induction programme by other Trustees and receive an information pack on the Charity and its finances. Beyond this, the Charity follows the code of practice for governance produced by the Governance Hub.

The internal control systems are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

They include:

- A strategic plan and annual budget approved by the Trustees;
- regular consideration by the Trustees of financial results, in particular, variance from the budget; and
- Delegation of authority and segregation of duties.

**IGBO WOMEN ASSOCIATION NOTTINGHAM
FOR THE YEAR ENDED 31 DECEMBER 2025**

**STATEMENT OF TRUSTEES RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT
AND THE FINANCIAL STATEMENTS**

The trustees are responsible for preparing the trustees' annual report and financial statements in accordance with UK Accounting Standards, the Charities SORP (FRS 102) and the Charities Act 2011. The trustees must not approve the financial statements unless satisfied that they give a true and fair view. The trustees are responsible for such internal control as is necessary to enable the preparation of financial statements free from material misstatement, and for keeping adequate accounting records sufficient to show and explain the charity's transactions and disclose with reasonable accuracy its financial position at any time. The trustees are responsible for safeguarding the assets of the charity.

In preparing these financial statements, the trustees are required to: select suitable accounting policies and then apply them consistently; 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 a 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 that disclose with reasonable accuracy at any time the financial position of the charitable incorporated organisation and enable them to ensure that its financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees who held office at the date of approval of this trustees' report confirm that, there is no relevant information of which the charity's independent examiner is unaware. Each trustee has taken all the steps that he or she ought to have taken as a trustee to make himself or herself aware of any relevant information and to establish that the independent examiner is aware of that information.

EXAMINER

In line with the provision exemption in the Charities Act 2011, as amended, the charity decided to appoint an examiner who will review the accounts for the year ending 31 December 2025. With this appointment, IMS Accountancy Services Ltd was appointed as examiner.

So far as each trustee is aware, there is no relevant information of which the charity's independent examiner is unaware. Each trustee has taken all the steps that he or she ought to have taken as a trustee to make himself or herself aware of any relevant information and to establish that the independent examiner is aware of that information.



Approved by the Board of Trustees and signed on behalf of the Board by:

Onyinyechi Ogbakaeko Okenwa

Trustee

Date: 6/5/26

Independent Examiner's Report to the Trustees of IGBO WOMEN ASSOCIATION NOTTINGHAM

I report to the charity trustees on the accounts of the charity for the year ended 31 December 2025, which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to: examine the accounts under section 145 of the Charities Act 2011; follow the procedures laid down in the Directions given by the Charity Commission under section 145(5)(b) of the Act; and state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the Directions given by the Charity Commission. 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 the trustees about such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with 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 130 of the Charities Act 2011, and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011, 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.



Kashif Shakeel
For and On behalf of
IMS Accountancy Services Ltd
50 Wigman Road
Nottingham
NG8 3HW
Date: 06/05/2026

IGBO WOMEN ASSOCIATION NOTTINGHAM
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Incoming Resources From Charitable Activities					
General Donations	2	4919		4919	2592
Other Income	3				
Total Incoming Resources		4919	0	4919	2592
Resources Expended					
Cost of Generating Funds					
Charitable Activities	4	3325		3325	2840
Governance	5	300		300	300
Total Resources Expended		3625	0	3625	3140
Net Income/ (Outgoing) Resources				1294	
Total funds brought forward				1932	
Total funds carried forward				3226	

All incoming resources are derived from continuing operations. The charity has no other gains or losses other than those recognised in the Statement of Financial Activities.

**IGBO WOMEN ASSOCIATION NOTTINGHAM
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
FIXED ASSETS					
Tangible assets	6	0	0	0	0
CURRENT ASSETS					
Debtors	7	0	0	0	0
Cash in hand	8	3,526	0	3,526	2,232
CREDITORS					
Amounts falling due within one year	9	300	0	300	300
NET CURRENT ASSETS/(LIABILITIES)		3,226	0	3,226	1,932
TOTAL ASSETS LESS CURRENT LIABILITIES					
CREDITORS					
Amounts falling due after more than one year		0	0	0	0
NET ASSETS		3,226	0	3,226	1,932
FUNDS					
Financed by:					
Unrestricted funds	10	3,226	0	3,226	1,932
Restricted funds	10	0	0	0	0
TOTAL FUNDS	11	3,226	0	3,226	1,932

The Accounts were approved by the Board of Trustees and signed on behalf of the Board by:



Onyinyechi Ogbakaeko Okenwa
Trustee

On behalf of the Charity

Date: 6/5/26

IGBO WOMEN ASSOCIATION NOTTINGHAM
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting Policies

Basis of preparation

Prepared under the historical cost convention in accordance with UK GAAP, the Charities SORP (FRS 102) (second edition, effective 1 January 2019) and the Charities Act 2011

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for specific purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in Note 2.

Investment income and gains are allocated to the appropriate fund.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The grant income where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income being received, the income is accrued.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Support costs have been allocated on a basis consistent with the use of resources.

Community project costs are those costs incurred directly in support of the objects of the Charity. The community project cost includes other support costs incurred in support of the objects of the Charity. Governance costs are those incurred in connection with governance arrangement of the Charity, which relate to the general running of the Charity and compliance with constitutional and statutory requirements. The basis of allocation for support costs and governance costs has been explained in Note 3.

IGBO WOMEN ASSOCIATION NOTTINGHAM
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Note 2.

Incoming Resources - General Donations

General Donations

2025			2024		
Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
		£	£	£	£
4919		4919	2592		2592
4919		4919	2592		2592

Note 3.

Incoming Resources - Other Income

Government Support
Events Income
Other Income

2025			2024		
Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
		£	£	£	£
0	0	0	0	0	0

Note 4.

Resources Expended - Activities

Events & Other related Costs
Uniform
Rent

2025			2024		
Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
		£	£	£	£
3075		3075	2840		2840
100		100			0
150		150			0
3325	0	3325	2840	0	2840

Note 5.

Resources Expended - Governance

Accountancy fee

2025			2024		
Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
		£	£	£	£
300		300	300		300
300	0	300	300	0	300

IGBO WOMEN ASSOCIATION NOTTINGHAM
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Note 6. Tangible Assets - Equipment / Vehicle

	2025	2024
	£	£
Cost		
Additions		
Disposal		
Total Cost	0	0
Depreciation		
Balance B/F		
Charge for the year		
Disposal		
Balance C/F	0	0
Net book value		
At 31 Dec 2024	0	0
At 31 Dec 2025	0	0

Note 7. Debtors

	2025	2024
	£	£
Debtors		
Total Debtors	0	0

Note 8. Cash at bank and in hand

	2025	2024
	£	£
Cash at bank and in hand	3,526	2,232

Note 9. Creditors Amounts falling due within one year

	2025	2024
	£	£
Accountancy Fee	300	300
Other Creditors	0	0
Total Creditors	300	300

Note 10. Movement in funds

	Opening Balance	Incoming Resources	Resources expended	Closing Balance
Unrestricted funds				
Charity's fund	1932	4919	-3625	3226
Total Funds	1932	4919	-3625	3226
Restricted funds	Nil			Nil
Grants	Nil			Nil

IGBO WOMEN ASSOCIATION NOTTINGHAM
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Note 10.1 Analysis of Net Assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds
Cash at Bank and in hand	3526		3526
Other Net Assets (Liabilities)	-300	0	-300
	<u>3226</u>	<u>0</u>	<u>3226</u>

Note 11. Trustees Remuneration

The Trustees did not receive any emoluments and no out of pocket expenses were paid during the year (2025: £nil)

Note 12.

As a charity, the CIO is generally exempt from direct taxation on income and gains applied to its charitable purposes (Part 11 CTA 2010 and related legislation). No tax charge arose in the year

Note 13. Control

The ultimate controlling parties are the trustees of the charity.