

# Friends of Arvalee School and Resource Centre

Northern Ireland · Charity number 100362

## Details

Known as	Friends of Arvalee
Status	Received
Registered	2014-07-04
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

Address	Strule Campus Gortin Road Omagh Co Tyrone Bt79 7dh BT79 7DH
Phone	07777670037
Email	<a href="mailto:friendsofarvalee@btinternet.com">friendsofarvalee@btinternet.com</a>

## Activities

**Purposes:** The purpose of the Association (the Purposes) is to advance the education of pupils in the school in particular by: 2.1 Developing effective relationships between the staff, parents and others associated with the school 2.2 Engaging in activities or providing facilities or equipment which support the school and advance the education of the pupils.

**What the charity does:** The advancement of education

**How the charity works:** Education/training

**Who the charity helps:** Children (5-13 year olds),Preschool (0-5 year olds),Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£44,803	£32,177	£0	0
2024-08-31	£67,014	£12,768	£0	0

## Trustees

Name	Role	Appointed
Mr Conor Keys		
Mrs Annmarie Bradley		
Mrs Donna Dillion		
Mrs Eimear Keys		
Mrs Karen Sharkey		
Mrs Kathleen Gallagher		
Ms Kellie Gavin		

**Friends of Arvalee School and Resource Centre**

Northern Ireland - Charity number 100362

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# Accounts

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**Friends of Arvalee School & Resource Centre**

**Trustees' report and financial statements**

**for the year ended 31 August 2025**

**Northern Ireland Charity number: NIC100362**

**McFarland Arnold & Co  
Chartered Accountants**

# Friends of Arvalee School & Resource Centre

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# Friends of Arvalee School & Resource Centre

## Legal and administrative information for the year ended 31 August 2025

### Legal status

This association is a registered charity with the Charity Commission for Northern Ireland since 4 July 2014 under registration number NIC100362.

### Trustees

Annmarie Bradley  
Karen Connolly (resigned 28 November 2024)  
Donna Dillon  
Kathleen Gallagher  
Kellie Gavin  
Conor Keys  
Eimear Keys  
Jason Sawyers (resigned 28 November 2024)  
Karen Sharkey

### CCNI Charity number

NIC100362

### Registered office

Strule Campus  
Gortin Road  
Omagh  
Co Tyrone  
BT79 7DH

### Accountants

McFarland Arnold & Co  
8 Main Street  
Newtownstewart  
Co Tyrone

### Business address

Strule Campus  
Gortin Road  
Omagh  
Co Tyrone  
BT79 7DH

# **Friends of Arvalee School & Resource Centre**

## **Trustees' report for the year ended 31 August 2025**

The trustees present their report and the financial statements for the year ended 31 August 2025.

### **Trustees**

Committee members of the association, known as trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1 of the financial statements.

### **Charitable objects**

Arvalee School is for children and young people aged between three and nineteen years old who have severe to moderate learning difficulties. Music and sensory experiences give the pupils opportunities to enhance their confidence, communication and enjoyment of life. Experiences in this area cannot always be provided as part of the curriculum and the school believes that the enhanced alternative curriculum makes a huge difference to the lives of the children. As a result Friends of Arvalee School & Resource Centre was established. The association has an active Parent, Teacher and Friends association which is able to fundraise and provide events/activities for pupils of Arvalee School and their families, provide funds for additional resources for Arvalee school and build links with the local community. The association will also support the educational progress and attainment of pupils in Arvalee school.

Friends of Arvalee School & Resource Centre is a registered charity with the Charity Commission for Northern Ireland since 4 July 2014, under registration number NIC100362.

### **Organisational structure**

The trustees meet regularly, administer the company and make all policy decisions.

### **Review of activities and achievements**

The results reflect the activities carried on within the association during the year.

### **Going concern**

The considered view of the trustees is that, after making enquiries, they have a reasonable expectation that the association will have adequate resources available to finance its obligations for the foreseeable future. The Trustees are not aware of any events likely to occur in the twelve months following the date of approval of the financial statements that may have an impact on the association's ability to continue as a going concern. We believe it is therefore appropriate for the financial statements to be prepared on the going concern basis.

### **Reserves**

The results for the year are set out on page 5 of the financial statements. The purpose of the funds are outlined in the notes to the financial statements.

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

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

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those 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 accounting standards and statements of recommended practice have been followed subject to any 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 business.

**Friends of Arvalee School & Resource Centre**

**Trustees' report  
for the year ended 31 August 2025**

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 Charities Act 1993. 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.

**Accountants**

The trustees recommend that McFarland Arnold & Co remain in office until further notice.

**Special provisions relating to small companies**

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102).

This report was approved by the trustees on *12 June 2026* and signed on its behalf by

Signature:

*K. Gavin*

Name (in block capitals):

*KELLIE GAVIN*  
Trustee

## Friends of Arvalee School & Resource Centre

### Independent examiner's report on the unaudited financial statements to the trustees of Friends of Arvalee School & Resource Centre for the year ended 31 August 2025

We report on the financial statements of Friends of Arvalee School & Resource Centre for the year ended 31 August 2025 which are set out on pages 1 to 14.

#### Respective responsibilities of trustees and examiner

As described in the statement of trustees' responsibilities the charity's trustees are responsible for the preparation of the financial statements in accordance with the Charities Act (Northern Ireland) 2008.

It is our responsibility to:-

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

#### Basis of independent examiner's report

We have examined your charity financial statements as required under section 65 of the Charities Act and our 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. Our examination included a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

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

#### Independent examiner's statement

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

*McFarland Arnold & Co*

**Chartered Accountants**

**Date:** *12 June 2026*

**McFarland Arnold & Co  
Chartered Accountants  
8 Main Street  
Newtownstewart  
Co Tyrone**

## Friends of Arvalee School & Resource Centre

### Statement of financial activities for the year ended 31 August 2025

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
<b>Incoming resources</b>				
Donations	6,240	-	6,240	5,771
Fundraising events	38,563	-	38,563	61,243
<b>Total incoming resources</b>	44,803	-	44,803	67,014
<b>Resources expended</b>				
Fundraising expenses	263	-	263	823
Activities for pupils of Arvalee School	31,133	-	31,133	11,245
Accountancy fees	600	-	600	600
Interest and charges	181	-	181	100
Total resources expended	(32,177)	-	(32,177)	(12,768)
<b>Net movement in funds</b>	12,626	-	12,626	54,246
Total funds brought forward	70,213	9,590	79,803	25,557
<b>Total funds carried forward</b>	82,839	9,590	92,429	79,803

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

**Friends of Arvalee School & Resource Centre**

**Balance sheet  
as at 31 August 2025**

	Notes	2025		2024	
		£	£	£	£
<b>Current assets</b>					
Cash at bank and in hand		92,429		79,803	
		<u>92,429</u>		<u>79,803</u>	
<b>Net current assets</b>			<u>92,429</u>		<u>79,803</u>
<b>Net assets</b>			<u>92,429</u>		<u>79,803</u>
<b>Funds</b>					
Unrestricted funds	5		82,839		70,213
Restricted funds	6		9,590		9,590
			<u>92,429</u>		<u>79,803</u>

In approving these financial statements as trustees of the association we hereby confirm that we acknowledge our responsibilities for:

- (1) ensuring that the association keeps accurate accounting records
- (2) preparing financial statements which give a true and fair view of the state of affairs of the association as at the end of the financial year and of its surplus or deficit for the year then ended.

These financial statements are prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland').

The financial statements were approved by the Board on 12 June 2026 and signed on its behalf by

Signature: 

Signature: 

Name (in block capitals): KELLIE GAVIN  
Trustee

Name (in block capitals): ANNMARIE BRADLEY  
Trustee

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

## **Friends of Arvalee School & Resource Centre**

### **Notes to the financial statements for the year ended 31 August 2025**

#### **1. General information**

The association is a registered charity with the Charity Commission for Northern Ireland since 4 July 2014 under registration number NIC100362. The address of the registered office is Strule Campus, Gortin Road, Omagh, Co Tyrone.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland').

#### **3. Accounting policies**

##### **3.1. Basis of preparation**

The financial statements are prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland')

The charity has taken advantage of the exemption in FRS 102 Section 1A from the requirement to produce a cashflow statement because it is a small charity.

The presentation currency of these financial statements is sterling.

##### **3.2. Incoming resources**

Income from donations and grants, including capital grants, is included in incoming resources when these are received.

The value of services provided by volunteers has not been included.

##### **3.3. Interest receivable**

Interest is included when it is received.

##### **3.4. Resources expended**

Expenditure is recognised when it is paid. Expenditure includes VAT which the association is ineligible to recover, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the association in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **3.5. Fund accounting**

Unrestricted funds relate to general funds which are available for use at the discretion of the trustees in furtherance of the general 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 particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

## Friends of Arvalee School & Resource Centre

### Notes to the financial statements for the year ended 31 August 2025

#### 3.6. Taxation

As a charity, Friends of Arvalee School & Resource Centre is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have therefore arisen for the company for the year ended 31 August 2025.

#### 3.7 Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### 3.8 Financial instruments

A financial asset or a financial liability is recognised only when the association becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Incoming resources

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Donations	6,240	-	6,240	5,771
Fundraising events	38,563	-	38,563	61,243
	<u>44,803</u>	<u>-</u>	<u>44,803</u>	<u>67,014</u>

## Friends of Arvalee School & Resource Centre

### Notes to the financial statements for the year ended 31 August 2025

#### 4. Trustees' emoluments

There were no employees during the year apart from the Trustees.

The trustees neither received nor waived any emoluments during the year.

#### 5. Unrestricted funds

	1 September 2024	Incoming	Outgoing	31 August 2025
	£	£	£	£
General fund	70,213	44,803	(32,177)	82,839
	<u>70,213</u>	<u>44,803</u>	<u>(32,177)</u>	<u>82,839</u>

#### Purposes of unrestricted funds

General funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

#### 6. Restricted funds

	1 September 2024	31 August 2025
	£	£
Inspiration fund		9,590
		<u>9,590</u>

#### Purposes of restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

#### 7. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 August 2025 as represented by:			
Current assets	82,839	9,590	92,429
	<u>82,839</u>	<u>9,590</u>	<u>92,429</u>

## **Friends of Arvalee School & Resource Centre**

### **Notes to the financial statements for the year ended 31 August 2025**

#### **8. Going concern**

The considered view of the trustees is that, after making enquiries, they have a reasonable expectation that the association will have adequate resources available to finance its obligations for the foreseeable future. The Trustees are not aware of any events likely to occur in the twelve months following the date of approval of the financial statements that may have an impact on the association's ability to continue as a going concern. We believe it is therefore appropriate for the financial statements to be prepared on the going concern basis.

#### **9. Transactions with Trustees**

The trustees attend meetings and carry out the business of the association on a voluntary basis.

#### **10. Charity Commission for Northern Ireland**

Friends of Arvalee School is a registered charity with the Charity Commission for Northern Ireland since 4 July 2014, under registration number NIC100362.

**Friends of Arvalee School and Resource Centre**

Northern Ireland - Charity number 100362

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# Accounts

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**Friends of Arvalee School & Resource Centre**

**Trustees' report and financial statements**

**for the year ended 31 August 2024**

**Northern Ireland Charity number: NIC100362**

**McFarland Arnold & Co  
Chartered Accountants**

# **Friends of Arvalee School & Resource Centre**

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## **Friends of Arvalee School & Resource Centre**

### **Legal and administrative information for the year ended 31 August 2024**

#### **Legal status**

This association is a registered charity with the Charity Commission for Northern Ireland since 4 July 2014 under registration number NIC100362.

<b>Trustees</b>	Anmarie Bradley Karen Connolly Donna Dillon Kathleen Gallagher Kellie Gavin Eimear Keys Jason Sawyers Karen Sharkey
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<b>CCNI Charity number</b>	NIC100362
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<b>Registered office</b>	Strule Campus Gortin Road Omagh Co Tyrone BT79 7DH
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<b>Accountants</b>	McFarland Arnold & Co 8 Main Street Newtownstewart Co Tyrone
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<b>Business address</b>	Strule Campus Gortin Road Omagh Co Tyrone BT79 7DH
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## **Friends of Arvalee School & Resource Centre**

### **Trustees' report for the year ended 31 August 2024**

The trustees present their report and the financial statements for the year ended 31 August 2024.

#### **Trustees**

Committee members of the association, known as trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1 of the financial statements.

#### **Charitable objects**

Arvalee School is for children and young people aged between three and nineteen years old who have severe to moderate learning difficulties. Music and sensory experiences give the pupils opportunities to enhance their confidence, communication and enjoyment of life. Experiences in this area cannot always be provided as part of the curriculum and the school believes that the enhanced alternative curriculum makes a huge difference to the lives of the children. As a result Friends of Arvalee School & Resource Centre was established. The association has an active Parent, Teacher and Friends association which is able to fundraise and provide events/activities for pupils of Arvalee School and their families, provide funds for additional resources for Arvalee school and build links with the local community. The association will also support the educational progress and attainment of pupils in Arvalee school.

Friends of Arvalee School & Resource Centre is a registered charity with the Charity Commission for Northern Ireland since 4 July 2014, under registration number NIC100362.

#### **Organisational structure**

The trustees meet regularly, administer the company and make all policy decisions.

#### **Review of activities and achievements**

The results reflect the activities carried on within the association during the year.

#### **Going concern**

The considered view of the trustees is that, after making enquiries, they have a reasonable expectation that the association will have adequate resources available to finance its obligations for the foreseeable future. The Trustees are not aware of any events likely to occur in the twelve months following the date of approval of the financial statements that may have an impact on the association's ability to continue as a going concern. We believe it is therefore appropriate for the financial statements to be prepared on the going concern basis.

#### **Reserves**

The results for the year are set out on page 5 of the financial statements. The purpose of the funds are outlined in the notes to the financial statements.

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

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

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those 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 accounting standards and statements of recommended practice have been followed subject to any 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 business.

## Friends of Arvalee School & Resource Centre

### Trustees' report for the year ended 31 August 2024

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 Charities Act 1993. 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.

#### Accountants

The trustees recommend that McFarland Arnold & Co remain in office until further notice.

#### Special provisions relating to small companies

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102).

This report was approved by the trustees on 2 December 2024 and signed on its behalf by

Signature:

  
\_\_\_\_\_

Name (in block capitals):

CONOR KEYS  
Trustee

## Friends of Arvalee School & Resource Centre

### Accountants' report on the unaudited financial statements to the trustees of Friends of Arvalee School & Resource Centre for the year ended 31 August 2024

We have compiled the financial statements of Friends of Arvalee School & Resource Centre for the year ended 31 August 2024 as set out on pages 5 to 10, which comprise the statement of financial activities, the balance sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the association's board of trustees, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the association's board of trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other person. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the association and the association's board of trustees as a body, for our work or for this report.

#### Respective responsibilities of the trustees and accountants

As described in the statement of trustees' responsibilities the association's trustees are responsible for ensuring that the association maintains proper books of account and for preparing financial statements which give a true and fair view.

It is our responsibility to compile the financial statements of Friends of Arvalee School & Resource Centre from the accounting records, information and explanations supplied to us by the association.

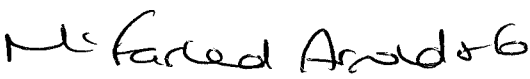
#### Basis of opinion

Our work was conducted in accordance with the Statement of Standards for Reporting Accountants, and so our procedures consisted of comparing the financial statements with the accounting records kept by the association and making such limited enquiries of the trustees of the association as we considered necessary for the purposes of this report. These procedures provide only the assurance expressed in our opinion.

#### Scope of work

We have compiled the financial statements in accordance with the ICAI Miscellaneous Technical Statement "Chartered Accountants Reports on the Compilation of Financial Statements of Incorporated Entities" - M41 - from the accounting records, information and explanations supplied to us by the association.

We have not been instructed to carry out an audit of these financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

  
Chartered Accountants

Dated: 2 December 2024

McFarland Arnold & Co  
Chartered Accountants  
8 Main Street  
Newtownstewart  
Co Tyrone

## Friends of Arvalee School & Resource Centre

### Statement of financial activities for the year ended 31 August 2024

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
<b>Incoming resources</b>				
Donations	5,771	-	5,771	2,400
Grants	-	-	-	6,443
Fundraising events	61,243	-	61,243	-
<b>Total incoming resources</b>	67,014	-	67,014	8,843
<b>Resources expended</b>				
Fundraising expenses	823	-	823	-
Activities for pupils of Arvalee School	11,245	-	11,245	220
Accountancy fees	600	-	600	-
Interest and charges	100	-	100	63
Total resources expended	(12,768)	-	(12,768)	(283)
Net incoming resources before transfers	54,246	-	54,246	8,560
Transfers between funds	7,055	(7,055)	-	-
<b>Net movement in funds</b>	61,301	(7,055)	54,246	8,560
Total funds brought forward	8,912	16,645	25,557	16,997
<b>Total funds carried forward</b>	70,213	9,590	79,803	25,557

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

## Friends of Arvalee School & Resource Centre

### Balance sheet as at 31 August 2024

		2024		2023	
Notes	£	£	£	£	£
<b>Current assets</b>					
Cash at bank and in hand		79,803		25,557	
		79,803		25,557	
<b>Net current assets</b>			79,803		25,557
<b>Net assets</b>			79,803		25,557
<b>Funds</b>					
Unrestricted funds	5		70,213		8,912
Restricted funds	6		9,590		16,645
			79,803		25,557

In approving these financial statements as trustees of the association we hereby confirm that we acknowledge our responsibilities for:

- (1) ensuring that the association keeps accurate accounting records
- (2) preparing financial statements which give a true and fair view of the state of affairs of the association as at the end of the financial year and of its surplus or deficit for the year then ended.

These financial statements are prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland').

The financial statements were approved by the Board on 2 December 2024 and signed on its behalf by

Signature: K. Gavin

Signature: Conor Keys

Name (in block capitals): KELLIE GAVIN  
Trustee

Name (in block capitals): CONOR KEYS  
Trustee

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

**Friends of Arvalee School & Resource Centre  
(Company limited by guarantee)**

**Notes to the financial statements  
for the year ended 31 August 2024**

**1. General information**

The association is a registered charity with the Charity Commission for Northern Ireland since 4 July 2014 under registration number NIC100362. The address of the registered office is Strule Campus, Gortin Road, Omagh, Co Tyrone.

**2. Statement of compliance**

These financial statements have been prepared in compliance with Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland').

**3. Accounting policies**

**3.1. Basis of preparation**

The financial statements are prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland')

The charity has taken advantage of the exemption in FRS 102 Section 1A from the requirement to produce a cashflow statement because it is a small charity.

The presentation currency of these financial statements is sterling.

**3.2. Incoming resources**

Income from donations and grants, including capital grants, is included in incoming resources when these are received.

The value of services provided by volunteers has not been included.

**3.3. Interest receivable**

Interest is included when it is received.

**3.4. Resources expended**

Expenditure is recognised when it is paid. Expenditure includes VAT which the association is ineligible to recover, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the association in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**3.5. Fund accounting**

Unrestricted funds relate to general funds which are available for use at the discretion of the trustees in furtherance of the general 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 particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Friends of Arvalee School & Resource Centre  
(Company limited by guarantee)**

**Notes to the financial statements  
for the year ended 31 August 2024**

**3.6. Taxation**

As a charity, Friends of Arvalee School & Resource Centre is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have therefore arisen for the company for the year ended 31 August 2024.

**3.7 Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

**3.8 Financial instruments**

A financial asset or a financial liability is recognised only when the association becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**Friends of Arvalee School & Resource Centre  
(Company limited by guarantee)**

**Notes to the financial statements  
for the year ended 31 August 2024**

**4. Incoming resources**

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Donations	5,771	-	5,771	2,400
Grants	-	-	-	6,443
Fundraising events	61,243	-	61,243	-
	<u>67,014</u>	<u>-</u>	<u>67,014</u>	<u>8,843</u>

**4.1 Grant income received is as follows:-**

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
NFU Mutual	-	-	-	6,443
	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,443</u>

**4. Trustees' emoluments**

There were no employees during the year apart from the Trustees.

The trustees neither received nor waived any emoluments during the year.

**5. Unrestricted funds**

	1 September 2023 £	Incoming £	Outgoing £	Transfers £	31 August 2024 £
General fund	8,912	67,014	(12,768)	7,055	70,213
	<u>8,912</u>	<u>67,014</u>	<u>(12,768)</u>	<u>7,055</u>	<u>70,213</u>

**Purposes of unrestricted funds**

General funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

**Friends of Arvalee School & Resource Centre**  
(Company limited by guarantee)

**Notes to the financial statements**  
**for the year ended 31 August 2024**

**6. Restricted funds**

	1 September 2023	Transfers	31 August 2024
	£	£	£
Covid fund	612	(612)	-
Inspiration fund	9,590	-	9,590
NFU Mutual grant	6,443	(6,443)	-
	16,645	(7,055)	9,590

**Purposes of restricted funds**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

**7. Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 August 2024 as represented by:			
Current assets	70,213	9,590	79,803
	70,213	9,590	79,803

**8. Going concern**

The considered view of the trustees is that, after making enquiries, they have a reasonable expectation that the association will have adequate resources available to finance its obligations for the foreseeable future. The Trustees are not aware of any events likely to occur in the twelve months following the date of approval of the financial statements that may have an impact on the association's ability to continue as a going concern. We believe it is therefore appropriate for the financial statements to be prepared on the going concern basis.

**9. Transactions with Trustees**

The trustees attend meetings and carry out the business of the association on a voluntary basis.

**10. Charity Commission for Northern Ireland**

Friends of Arvalee School is a registered charity with the Charity Commission for Northern Ireland since 4 July 2014, under registration number NIC100362.

**Friends of Arvalee School and Resource Centre**

Northern Ireland - Charity number 100362

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# Accounts

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**Friends of Arvalee School & Resource Centre**

**Trustees' report and financial statements**

**for the year ended 31 August 2023**

**Northern Ireland Charity number: NIC100362**

**McFarland Arnold & Co  
Chartered Accountants**

# **Friends of Arvalee School & Resource Centre**

## **Contents for the year ended 31 August 2023**

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# **Friends of Arvalee School & Resource Centre**

## **Legal and administrative information for the year ended 31 August 2023**

### **Legal status**

This association is a registered charity with the Charity Commission for Northern Ireland since 4 July 2014 under registration number NIC100362.

### **Trustees**

Melanie Bell  
Annmarie Bradley  
Karen Connolly  
Donna Dillon  
Kathleen Gallagher  
Kellie Gavin  
Eimear Keys  
Jason Sawyers  
Karen Sharkey

### **CCNI Charity number**

NIC100362

### **Registered office**

Strule Campus  
Gortin Road  
Omagh  
Co Tyrone  
BT79 7DH

### **Accountants**

McFarland Arnold & Co  
8 Main Street  
Newtownstewart  
Co Tyrone

### **Business address**

Strule Campus  
Gortin Road  
Omagh  
Co Tyrone  
BT79 7DH

## **Friends of Arvalee School & Resource Centre**

### **Trustees' report for the year ended 31 August 2023**

The trustees present their report and the financial statements for the year ended 31 August 2023.

#### **Trustees**

Committee members of the association, known as trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1 of the financial statements.

#### **Charitable objects**

Arvalee School is for children and young people aged between three and nineteen years old who have severe to moderate learning difficulties. Music and sensory experiences give the pupils opportunities to enhance their confidence, communication and enjoyment of life. Experiences in this area cannot always be provided as part of the curriculum and the school believes that the enhanced alternative curriculum makes a huge difference to the lives of the children. As a result Friends of Arvalee School & Resource Centre was established. The association has an active Parent, Teacher and Friends association which is able to fundraise and provide events/activities for pupils of Arvalee School and their families, provide funds for additional resources for Arvalee school and build links with the local community. The association will also support the educational progress and attainment of pupils in Arvalee school.

Friends of Arvalee School & Resource Centre is a registered charity with the Charity Commission for Northern Ireland since 4 July 2014, under registration number NIC100362.

#### **Organisational structure**

The trustees meet regularly, administer the company and make all policy decisions.

#### **Review of activities and achievements**

The results reflect the activities carried on within the association during the year. Due to the covid-19 pandemic the association was unable to run events during the year. However, since 1 September 2023 the association has re-commenced fundraising and providing events/activities.

#### **Going concern**

The considered view of the trustees is that, after making enquiries, they have a reasonable expectation that the association will have adequate resources available to finance its obligations for the foreseeable future. The Trustees are not aware of any events likely to occur in the twelve months following the date of approval of the financial statements that may have an impact on the association's ability to continue as a going concern. We believe it is therefore appropriate for the financial statements to be prepared on the going concern basis.

#### **Reserves**

The results for the year are set out on page 5 of the financial statements. The purpose of the funds are outlined in the notes to the financial statements.

# Friends of Arvalee School & Resource Centre

## Trustees' report for the year ended 31 August 2023

### Statement of trustees' responsibilities

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

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those 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 accounting standards and statements of recommended practice have been followed subject to any 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 business.

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 Charities Act 1993. 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.

### Accountants

The trustees recommend that McFarland Arnold & Co remain in office until further notice.

### Special provisions relating to small companies

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102).

This report was approved by the trustees on 29 July 2024 and signed on its behalf by

Signature:

Karen Connolly

Name (in block capitals):

KAREN CONNOLLY  
Trustee

## **Friends of Arvalee School & Resource Centre**

### **Accountants' report on the unaudited financial statements to the trustees of Friends of Arvalee School & Resource Centre for the year ended 31 August 2023**

We have compiled the financial statements of Friends of Arvalee School & Resource Centre for the year ended 31 August 2023 as set out on pages 5 to 10, which comprise the statement of financial activities, the balance sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the association's board of trustees, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the association's board of trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other person. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the association and the association's board of trustees as a body, for our work or for this report.

#### **Respective responsibilities of the trustees and accountants**

As described in the statement of trustees' responsibilities the association's trustees are responsible for ensuring that the association maintains proper books of account and for preparing financial statements which give a true and fair view.

It is our responsibility to compile the financial statements of Friends of Arvalee School & Resource Centre from the accounting records, information and explanations supplied to us by the association.

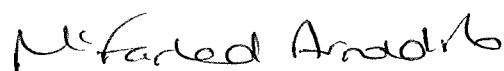
#### **Basis of opinion**

Our work was conducted in accordance with the Statement of Standards for Reporting Accountants, and so our procedures consisted of comparing the financial statements with the accounting records kept by the association and making such limited enquiries of the trustees of the association as we considered necessary for the purposes of this report. These procedures provide only the assurance expressed in our opinion.

#### **Scope of work**

We have compiled the financial statements in accordance with the ICAI Miscellaneous Technical Statement "Chartered Accountants Reports on the Compilation of Financial Statements of Incorporated Entities" - M41 - from the accounting records, information and explanations supplied to us by the association.

We have not been instructed to carry out an audit of these financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



**Chartered Accountants**

**Dated:** 29 July 2024

**McFarland Arnold & Co  
Chartered Accountants  
8 Main Street  
Newtownstewart  
Co Tyrone**

## Friends of Arvalee School & Resource Centre

### Statement of financial activities for the year ended 31 August 2023

	Unrestricted funds £	Restricted funds £	Total £
<b>Incoming resources</b>			
Donations	2,400	-	2,400
Grants	-	6,443	6,443
<b>Total incoming resources</b>	2,400	6,443	8,843
<b>Resources expended</b>			
Resources for Arvalee School	220	-	220
Interest and charges	63	-	63
Total resources expended	(283)	-	(283)
Net incoming resources before transfers	2,117	6,443	8,560
Transfers between funds	284	(284)	-
<b>Net movement in funds</b>	2,401	6,159	8,560
Total funds brought forward	6,511	10,486	16,997
<b>Total funds carried forward</b>	8,912	16,645	25,557

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

# Friends of Arvalee School & Resource Centre

## Balance sheet as at 31 August 2023

	Notes	£	£
<b>Current assets</b>			
Cash at bank and in hand		<u>25,557</u>	
		25,557	
<b>Net current assets/(liabilities)</b>			<u>25,557</u>
<b>Net assets/(liabilities)</b>			<u><u>25,557</u></u>
<b>Funds</b>			
Unrestricted funds	5		8,912
Restricted funds	6		<u>16,645</u>
			<u><u>25,557</u></u>

In approving these financial statements as trustees of the association we hereby confirm that we acknowledge our responsibilities for:

- (1) ensuring that the association keeps accurate accounting records
- (2) preparing financial statements which give a true and fair view of the state of affairs of the association as at the end of the financial year and of its surplus or deficit for the year then ended.

These financial statements are prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland').

The financial statements were approved by the Board on 29 July 2024 and signed on its behalf by

Signature: Karen Connolly

Name (in block capitals): KAREN CONNOLLY  
Trustee

Signature: Jason Sawyers

Name (in block capitals): JASON SAWYERS  
Trustee

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

**Friends of Arvalee School & Resource Centre**  
**(Company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 August 2023**

**1. General information**

The association is a registered charity with the Charity Commission for Northern Ireland since 4 July 2014 under registration number NIC100362. The address of the registered office is Strule Campus, Gortin Road, Omagh, Co Tyrone.

**2. Statement of compliance**

These financial statements have been prepared in compliance with Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland').

**3. Accounting policies**

**3.1. Basis of preparation**

The financial statements are prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland')

The charity has taken advantage of the exemption in FRS 102 Section 1A from the requirement to produce a cashflow statement because it is a small charity.

The presentation currency of these financial statements is sterling.

**3.2. Incoming resources**

Income from donations and grants, including capital grants, is included in incoming resources when these are received.

The value of services provided by volunteers has not been included.

**3.3. Interest receivable**

Interest is included when it is received.

**3.4. Resources expended**

Expenditure is recognised when it is paid. Expenditure includes VAT which the association is ineligible to recover, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the association in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**3.5. Fund accounting**

Unrestricted funds relate to general funds which are available for use at the discretion of the trustees in furtherance of the general 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 particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Friends of Arvalee School & Resource Centre**  
**(Company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 August 2023**

**3.6. Taxation**

As a charity, Friends of Arvalee School & Resource Centre is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have therefore arisen for the company for the year ended 31 August 2023.

**3.7 Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

**3.8 Financial instruments**

A financial asset or a financial liability is recognised only when the association becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**Friends of Arvalee School & Resource Centre**  
**(Company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 August 2023**

**4. Incoming resources**

	Unrestricted funds £	Restricted funds £	Total £
Donations	2,400	-	2,400
Grants	-	6,443	6,443
	2,400	6,443	8,843
	2,400	6,443	8,843

**4.1 Grant income received is as follows:-**

	Unrestricted funds £	Restricted funds £	Total £
NFU Mutual	-	6,443	6,443
	-	6,443	6,443
	-	6,443	6,443

**4. Trustees' emoluments**

There were no employees during the year apart from the Trustees.

The trustees neither received nor waived any emoluments during the year.

**5. Unrestricted funds**

	1 September 2022 £	Incoming £	Outgoing £	Transfers £	31 August 2023 £
General fund	6,512	2,400	(284)	284	8,912
	6,512	2,400	(284)	284	8,912
	6,512	2,400	(284)	284	8,912

**Purposes of unrestricted funds**

General funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

**Friends of Arvalee School & Resource Centre  
(Company limited by guarantee)**

**Notes to the financial statements  
for the year ended 31 August 2023**

**6. Restricted funds**

	1 September 2022	Incoming	Transfers	31 August 2023
	£	£	£	£
Covid fund	896	-	(284)	612
Inspiration fund	9,590	-	-	9,590
NFU Mutual grant	-	6,443	-	6,443
	10,486	6,443	(284)	16,645
	10,486	6,443	(284)	16,645

**Purposes of restricted funds**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

**7. Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 August 2023 as represented by:			
Current assets	8,912	16,645	25,557
	8,912	16,645	25,557
	8,912	16,645	25,557

**8. Going concern**

The considered view of the trustees is that, after making enquiries, they have a reasonable expectation that the association will have adequate resources available to finance its obligations for the foreseeable future. The Trustees are not aware of any events likely to occur in the twelve months following the date of approval of the financial statements that may have an impact on the association's ability to continue as a going concern. We believe it is therefore appropriate for the financial statements to be prepared on the going concern basis.

**9. Transactions with Trustees**

The trustees attend meetings and carry out the business of the association on a voluntary basis.

**10. Charity Commission for Northern Ireland**

Friends of Arvalee School is a registered charity with the Charity Commission for Northern Ireland since 4 July 2014, under registration number NIC100362.

**Friends of Arvalee School and Resource Centre**

Northern Ireland - Charity number 100362

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# Annual report

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# **Friends of Arvalee School & Resource Centre**

## **Trustees' report for the year ended 31 August 2023**

The trustees present their report and the financial statements for the year ended 31 August 2023.

### **Trustees**

Committee members of the association, known as trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1 of the financial statements.

### **Charitable objects**

Arvalee School is for children and young people aged between three and nineteen years old who have severe to moderate learning difficulties. Music and sensory experiences give the pupils opportunities to enhance their confidence, communication and enjoyment of life. Experiences in this area cannot always be provided as part of the curriculum and the school believes that the enhanced alternative curriculum makes a huge difference to the lives of the children. As a result Friends of Arvalee School & Resource Centre was established. The association has an active Parent, Teacher and Friends association which is able to fundraise and provide events/activities for pupils of Arvalee School and their families, provide funds for additional resources for Arvalee school and build links with the local community. The association will also support the educational progress and attainment of pupils in Arvalee school.

Friends of Arvalee School & Resource Centre is a registered charity with the Charity Commission for Northern Ireland since 4 July 2014, under registration number NIC100362.

### **Organisational structure**

The trustees meet regularly, administer the company and make all policy decisions.

### **Review of activities and achievements**

The results reflect the activities carried on within the association during the year. Due to the covid-19 pandemic the association was unable to run events during the year. However, since 1 September 2023 the association has re-commenced fundraising and providing events/activities.

### **Going concern**

The considered view of the trustees is that, after making enquiries, they have a reasonable expectation that the association will have adequate resources available to finance its obligations for the foreseeable future. The Trustees are not aware of any events likely to occur in the twelve months following the date of approval of the financial statements that may have an impact on the association's ability to continue as a going concern. We believe it is therefore appropriate for the financial statements to be prepared on the going concern basis.

### **Reserves**

The results for the year are set out on page 5 of the financial statements. The purpose of the funds are outlined in the notes to the financial statements.

## Friends of Arvalee School & Resource Centre

### Trustees' report for the year ended 31 August 2023

#### Statement of trustees' responsibilities

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

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those 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 accounting standards and statements of recommended practice have been followed subject to any 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 business.

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 Charities Act 1993. 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.

#### Accountants

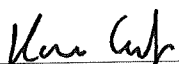
The trustees recommend that McFarland Arnold & Co remain in office until further notice.

#### Special provisions relating to small companies

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102).

This report was approved by the trustees on 29 July 2024 and signed on its behalf by

Signature:

  
\_\_\_\_\_

Name (in block capitals):

KARES CONNOLLY  
Trustee

**Friends of Arvalee School and Resource Centre**

Northern Ireland - Charity number 100362

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# Annual return

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## **Friends of Arvalee School and Resource Centre**

### **Independent examiner's report on the unaudited financial statements to the charity trustees of Friends of Arvalee School and Resource Centre for the year ended 31 August 2023**

We report on the financial statements of Friends of Arvalee School and Resource Centre for the year ended 31 August 2023, which are set out on pages 1 to 10.

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

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

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

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

We have examined your charity financial statements as required under section 65 of the Charities Act and our 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.

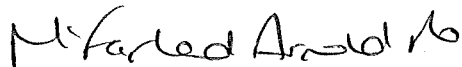
Our examination included a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as charity trustees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

Our role is to state whether any material matters have come to our attention giving us cause to believe:

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

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

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



**Chartered Accountants**

**Dated:** 29 July 2024

**McFarland Arnold & Co**  
**Chartered Accountants**  
**8 Main Street**  
**Newtownstewart**  
**County Tyrone**

**Friends of Arvalee School and Resource Centre**

Northern Ireland - Charity number 100362

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# Accounts

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**FRIENDS OF ARVALEE SCHOOL AND RESOURCE CENTRE**

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 AUGUST 2020**

**CHARITY NUMBER 100362**

## Report and Financial Statements for the Year Ended 31 August 2020

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## Report and Financial Statement for the Year Ended 31 August 2020

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### Independent examiner's report to the trustees on the unaudited financial statements of Friends of Arvalee School and Resource Centre

I report on the accounts of the Trust for the year ended 31 August 2020 which are set out on pages 2 to 6.

#### Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 65(2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed. The charity is preparing accrual accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act (Northern Ireland) 2008
- 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 for Northern Ireland. 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 next statement .

#### 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 63 of the Charities Act 2008 and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2008

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.

**Mary Kearney**

**ACCA**

**1 Tamlaght Road, Omagh, Co.Tyrone. BT78 5AW**

**Aim and Purpose**

Arvalee School is for children and young people aged 3 – 19 years who have severe to moderate learning difficulties. The pupils have a range of complex difficulties which can lead to them having considerable challenges learning. Music and Sensory experiences give the pupils opportunities to enhance their confidence, communication and enjoyment of life. Experiences in this area cannot always be provided as part of the curriculum and the school believes that the enhanced alternative curriculum makes a big difference to the lives of the children. Friends of Arvalee School and Resource Centre aim to finance the cost of providing such opportunities to the children by raising funds from the public.

**Objectives and Activities**

The objective of the Friends of Arvalee School and Resource Centre Project is to ensure that pupils of the school have a breath of experience that will support their development. Our aim is to enhance provisions within the school.

We currently run the following projects to raise funds to finance such projects:-

- Arvalee Inspiration Project – This Annual Event did not run in 2020 due to COVID 19 restrictions and is unlikely to run in 2021
- Smaller Fund Raising Projects – Carol Service, Draw

**Achievements and Performance**

In this year the Arvalee Inspiration Project raised a net amount of £1,442. This was the income from donations to the fund raising project less associated costs of the project.

Income from other sources including, Christmas Draw, Fintona Choir Carol Service and Other Donations raised a net amount of £1,923.

**Financial Review**

Total receipts of unrestricted funds were £1,923 and net receipt of restricted funds was £1,442.

There was £1,448 spent from non-restricted funds, leaving a reserve carried forward of £8,618.

There was £15,153 spent from the restricted funds, leaving a reserve of restricted funds carried forward of £9,603.

## Report and Financial Statement for the Year Ended 31 August 2020

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### Reserves Policy

The charity does not currently have a reserves policy. The balance of unrestricted funds at the 31 August 2020 was £8,618.

The balance of £9,603 from our restricted funds is being retained towards the cost of providing external advanced music and sensory therapies.

### Volunteers

We would like to thank all volunteers who worked so hard for our purpose.

### Structure, governance and management

General meetings are held as required and all committee members are invited to attend.

The Annual General Meeting which is normally held in October of each year was cancelled in 2020 due to the COVID 19 restrictions. At the time of reporting it is uncertain as to whether this meeting will take place in October 2021.

Decisions are made by the trustee subject to being approved by the principle of the school.

### Administrative Information

Friends of Arvalee is part of the Arvalee School, situated at 17 Deverney Road, Omagh, Co.Tyrone. BT79 0ND.

Friends of Arvalee is a non incorporated charity registered with the charity commission. The charity number is 100362.

### Trustees:

Chair Person    Jason Sawyers

Secretary        Marin O'Hare

Treasurer        Karen Connolly

### Committee Members:

Jason Sawyers

Karen Connolly

Martin O'Hare

Eimear Keys

Kathleen Gallagher

Friends of Arvalee School

Financial Statements for the Year Ended 31 August 2020

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2020 £
<b>RECEIPTS AND PAYMENTS ACCOUNT</b>				
<b>Receipts</b>				
Voluntary Receipts				
<b>Regular Giving</b>				
Receipts form donors	1,923			1,923
Bank Interest Received	0	0	0	0
Activities for generating funds (Note 1)	0	0	2,000	2,000
	<u>1,923</u>	<u>0</u>	<u>2,000</u>	<u>3,923</u>
<b>Payments</b>				
Cost of fundraising events			558	558
Classroom Equipment Purchased	0			0
Expenditure on Inspiration Project			15,097	15,097
Christmas Draw	140			140
Summer Scheme Costs	749			749
Accountancy Fee	500			500
Bank Fees	59		56	114
	<u>1,448</u>	<u>0</u>	<u>15,711</u>	<u>17,159</u>
<b>Excess of Receipts over Payments</b>	475	0	-13,711	-13,235
Transfer between Funds	0	0	0	0
	<u>475</u>	<u>0</u>	<u>-13,711</u>	<u>-13,235</u>
Bank Current Account at 1 September 2019	8,143	0	23,314	31,458
Bank Current Account at 31 August 2020	<u>8,618</u>	<u>0</u>	<u>9,603</u>	<u>18,221</u>

These accounts were approved by the trustees on and signed by Karen Connolly and Jason Sawyers

  
KAREN CONNOLLY

23/9/21  
DATE:

JASON SAWYERS



DATE: 25/11/21

## Report and Financial Statement for the Year Ended 31 August 2020

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### Notes to the Account

#### 1. Activities for generating funds were as follows:-

##### Unrestricted Funds

Arvalee Fun Night	£ 520.00
Council Grant Cook It	£ 350.00
Donation	£ 910.00
Easy Fundraising	£ 23.38
Christmas Card Donation	£ 120.00

<b>Total Income</b>	<b>£ 1,923.38</b>
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##### Restricted Funds

Inspiration Project	£2000.00
Less cost of running project	(£ 558.00)

<b>Net Income</b>	<b>£1,442.00</b>
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**Friends of Arvalee School and Resource Centre**

Northern Ireland - Charity number 100362

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# Annual report

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### **Aim and Purpose**

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**Friends of Arvalee School and Resource Centre**

Northern Ireland - Charity number 100362

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# Annual return

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