

# Strathroy Community Association

Northern Ireland · Charity number 101488

## Details

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Known as	S.C.A.
Status	Received
Registered	2015-03-05
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

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**Address**  
Strathroy Community Centre  
Drumlea Crescent  
Omagh  
County Tyrone  
BT79 7xe  
BT79 7XE

**Phone** 02882247132

**Email** [strathroyca@outlook.com](mailto:strathroyca@outlook.com)

## Activities

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

**What the charity does:** The advancement of education, The advancement of citizenship or community development, The advancement of environmental protection or improvement

**How the charity works:** Advice/advocacy/information, Community development, Community enterprise, Counselling/support, Economic development, Education/training, Environment/sustainable development/conservation, General charitable purposes, Grant making, Heritage/historical, Playgroup/after schools, Relief of poverty, Sport/recreation, Urban development, Volunteer development, Youth development

**Who the charity helps:** Adult training, Children (5-13 year olds), Community safety/crime prevention, Ethnic minorities, General public, Learning disabilities, Men, Mental health, Older people, Parents, Physical

disabilities,Preschool (0-5 year olds),Tenants,Travellers,Unemployed/low income,Voluntary and community sector,Volunteers,Women,Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£19,328	£21,105	£0	0

## Trustees

Name	Role	Appointed
Barry Mccolgan		
Caroline Mcphilomey		
Catherine Kelly		
Deborah Doherty		
Gareth Mccrory		
Kerry Mccolgan		
Lisa Fleming		
Marian McMahan		
Miss Helen McMahan		
Mr Kevin Mccolgan		
Mr Martin Mccolgan		
Ms Cathy Mccolgan		

**Strathroy Community Association**

Northern Ireland - Charity number 101488

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# Accounts

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Charity Number: 101488

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

# Strathroy Community Association CONTENTS

	<b>Page</b>
Reference and Administrative Information	3
Trustees' Report	4 - 6
Independent Examiner's Report	8
Financial Statements	9
Notes to the Financial Statements	10 - 12
Supplementary Information relating to the Financial Statements	14

**Strathroy Community Association**  
**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Trustees**

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

**Charity Number in Northern Ireland**

101488

**Principal Address**

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

**Independent Examiner**

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

**Principal Bankers**

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

# Strathroy Community Association TRUSTEES' REPORT

for the financial year ended 31 March 2025

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

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

In this report the trustees of Strathroy Community Association present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2025.

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

## Mission, Objectives and Strategy

### Mission Statement

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

### Objectives

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

## Structure, Governance and Management

### Structure

The trustees who served during the year are as follows:

Martin McColgan  
Kevin McColgan  
Caroline McPhilomey  
Catherine Kelly  
Lisa Fleming

Donna Smyth  
Marian McMahan  
Cathy McColgan  
Patrick Hosey  
Gareth McCrory

Helen McMahan  
Barry McColgan  
Kerry McColgan  
Deborah Doherty

# Strathroy Community Association

## TRUSTEES' REPORT

for the financial year ended 31 March 2025

### Review of Achievements and Performance

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

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

### Financial Review

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

### Results and Dividends

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

### Compliance with Sector-Wide Legislation and Standards

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

- The Charities SORP (FRS 102)

### Public Benefit Statement

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

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

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

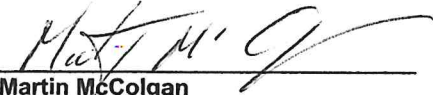
Purpose 3: To provide facilities in the interest of public welfare. The direct benefits which flow from this purpose include; implementation of a programme of activities based on the identified needs of the area within our community centre, the provision of a base for a variety of activities, events,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

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

**Strathroy Community Association**  
**TRUSTEES' REPORT**

for the financial year ended 31 March 2025

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

  
\_\_\_\_\_  
Martin McColgan  
Trustee

  
\_\_\_\_\_  
Donna Smyth  
Trustee

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

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

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

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

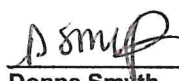
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting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

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

  
\_\_\_\_\_  
**Martin McCollan**  
Trustee

  
\_\_\_\_\_  
**Donna Smyth**  
Trustee

# **Strathroy Community Association INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF STRATHROY COMMUNITY ASSOCIATION**

I have examined the financial statements of the charity for the financial year ended 31 March 2025, which comprise the Financial Statements and the related notes.

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

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

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

It is my responsibility to:

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

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


I have examined your charity financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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

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

## **Independent examiner's statement**

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



**CONOR EANNETTA BA(HONS) MIAB**  
8 Killins Wood Avenue, Mountfield,  
Omagh  
Co Tyrone  
BT79 7UT

**Date: 19 January 2026**

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

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

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

  
Martin McColgan  
Trustee

  
Donna Smyth  
Trustee

# Strathroy Community Association

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. GENERAL INFORMATION

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

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### **Basis of preparation**

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

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

#### **Statement of compliance**

The financial statements of the charity for the financial year ended 31 March 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

#### **Fund accounting**

The following are the categories of funds maintained:

#### **Restricted funds**

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

#### **Unrestricted funds**

Unrestricted funds consist of General and Designated funds.

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

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

#### **Income**

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

#### **Income from charitable activities**

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

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

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

## Strathroy Community Association

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025  
income.

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

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

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

### Expenditure

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

### Cash at bank and in hand

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

### Taxation and deferred taxation

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

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

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

### 3. ANALYSIS OF EXPENDITURE AND RELATED INCOME FOR CHARITABLE ACTIVITIES

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

### 4. SUPPORT PAYMENTS

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

**Strathroy Community Association**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2025

**5. RESERVES**

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

**6. FUNDS**

**6.1 ANALYSIS OF NET ASSETS BY FUND**

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

**7. POST-BALANCE SHEET EVENTS**

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

**STRATHROY COMMUNITY ASSOCIATION**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025**

**Strathroy Community Association**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement  
for the financial year ended 31 March 2025

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

**Strathroy Community Association**

Northern Ireland - Charity number 101488

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# Accounts

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Charity Number: 101488

**Strathroy Community Association**  
**Annual Report and Unaudited Financial Statements**  
**for the year ended 31 March 2024**

# Strathroy Community Association CONTENTS

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

**Strathroy Community Association**  
**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Trustees**

Martin McColgan  
Marion McMahon  
Caroline McPhilomey  
Barry McColgan  
Patrick Hosey  
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Helen McMahon  
Cathy McColgan  
Catherine Kelly  
Deborah Doherty  
Lisa Fleming  
Gareth McCrory  
Kerry McColgan

**Charity Number in Northern Ireland**

101488

**Principal Address**

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

**Independent Examiner**

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

**Bankers**

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

# Strathroy Community Association TRUSTEES' REPORT

for the year ended 31 March 2024

The trustees present their Trustees' Report and the unaudited financial statements for the year ended 31 March 2024.

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

In this report the trustees of Strathroy Community Association present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

## Mission, Objectives and Strategy

### Mission Statement

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

### Objectives

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

## Structure, Governance and Management

### Structure

The trustees who served during the year are as follows:

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

### Governance

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

### Review of Activities, Achievements and Performance

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

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

# Strathroy Community Association TRUSTEES' REPORT

for the year ended 31 March 2024

## Financial Review

The Association is dependent on grants and voluntary income. The Association returned a deficit for the year of £(669) as detailed on page 7.

## Results

At the end of the year the Association has assets of £4,126 (2023 - £4,795) and liabilities of £ NIL (2023 - £NIL). The net assets of the charity have decreased by £(669).

## Reference and Administrative details

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

## Compliance with Sector-Wide Legislation and Standards

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

- The Charities SORP (FRS 102)

## Public Benefit Statement

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

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

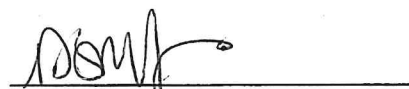
Purpose 2: To advance education The direct benefits which flow from purpose 2 include; access to low cost, high quality education which participants may not otherwise engage in, the provision of accredited and non-accredited training which is affordable and delivered locally in a safe and warm environment,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

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

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

Approved by the Board of Trustees on 18 December 2024 and signed on its behalf by:

  
Martin McColgan  
Trustee

  
Donna Smyth  
Trustee

**Strathroy Community Association**  
**INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF**  
**TRUSTEES OF STRATHROY COMMUNITY ASSOCIATION**

I have examined the financial statements of the charity for the year ended 31 March 2024, which comprise the Receipts and Payments Account, the Statement of Assets and Liabilities and the related notes.

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

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

**Basis of independent examiner's report**

I have examined your charity financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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

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

**Independent examiner's statement**

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



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


**Date: 18 December 2024**


**Strathroy Community Association**  
**FINANCIAL STATEMENTS**

for the year ended 31 March 2024

	Unrestricted Funds 2024	Total 2024	Total 2023
Notes	£	£	£
	Receipts and Payments Account		
<b>Receipts</b>			
<b>Generated funds:</b>			
<b>Voluntary Income</b>			
Donations	500	500	-
<b>Charitable activities:</b>			
WHSCCT	3,150	3,150	3,375
NIHE	4,100	4,100	-
FODC	-	-	500
Fundraising	3,040	3,040	1,030
<b>Total receipts</b>	<b>10,790</b>	<b>10,790</b>	<b>4,905</b>
<b>Payments</b>			
<b>Charitable activities:</b>			
Events and workshops	9,053	9,053	1,475
Volunteers	-	-	480
Admin expenses	2,406	2,406	1,168
<b>Total payments</b>	<b>11,459</b>	<b>11,459</b>	<b>3,123</b>
<b>Net receipts/(payments) for the year</b>	<b>(669)</b>	<b>(669)</b>	<b>1,782</b>
Balances brought forward at 1 April 2023	4,795	4,795	3,013
<b>Balances carried forward at 31 March 2024</b>	<b>4,126</b>	<b>4,126</b>	<b>4,795</b>
Statement of Assets and Liabilities			
<b>Cash funds</b>			
Bank and cash	4,126	4,126	4,795

Approved by the Board of Trustees and authorised for issue on 18 December 2024 and signed on its behalf by

  
 Martin McColgan  
 Trustee

  
 Donna Smyth  
 Trustee

# Strathroy Community Association

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

### 1. GENERAL INFORMATION

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

### 2. ACCOUNTING POLICIES

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

#### Basis of preparation

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

#### Statement of compliance

The financial statements of the charity for the year ended 31 March 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)" and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

#### Incoming Resources

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

#### Income from charitable activities

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

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

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

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

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

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

#### Resources Expended

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

**Strathroy Community Association**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the year ended 31 March 2024

**Cash at bank and in hand**

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

**Taxation and deferred taxation**

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

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

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

**3. ANALYSIS OF PAYMENTS AND RELATED INCOME FOR CHARITABLE ACTIVITIES**

	Group activities £	Total £
<b>Charitable activities:</b>		
<b>Direct and other payments</b>		
Costs	11,459	11,459

**4. SUPPORT PAYMENTS**

	Support costs £	Total £
Events and workshops	9,053	9,053
Administrative costs	2,406	2,406
	11,459	11,459

**5. RESERVES**

	2024 £	2023 £
At 1 April 2023	4,795	3,013
(Deficit) for the year	(669)	1,782
At 31 March 2024	4,126	4,795

**6. FUNDS**

**6.1 ANALYSIS OF NET ASSETS BY FUND**

	Current assets £	Current liabilities £	Total £
Unrestricted general funds	4,126	-	4,126
	4,795	-	4,795

**7. CASH AND CASH EQUIVALENTS**

	2024 £	2023 £
Cash and bank balances	4,126	4,795

**8. POST-BALANCE SHEET EVENTS**

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

**STRATHROY COMMUNITY ASSOCIATION**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

**Strathroy Community Association**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
Operating Statement  
for the year ended 31 March 2024

	2024 £	2023 £
<b>Income</b>		
Donations	500	-
WH SCT	3,150	3,375
NIHE	4,100	-
Fermanagh Omagh District Council	-	500
Fundraising	3,040	1,030
	<u>10,790</u>	<u>4,905</u>
<b>Expenses</b>		
Local projects and programmes	3,232	1,475
Consumables	1,157	-
Strathroy Safe Space	4,664	-
Volunteers	-	480
Insurance	997	885
Office costs	459	213
Computer costs	-	-
Professional fees	800	-
Bank charges	100	70
Charitable donations	50	-
	<u>11,459</u>	<u>3,123</u>
<b>Net (deficit)/surplus</b>	<u>(669)</u>	<u>1,782</u>

**Strathroy Community Association**

Northern Ireland - Charity number 101488

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# Annual report

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# Strathroy Community Association TRUSTEES' REPORT

for the year ended 31 March 2024

The trustees present their Trustees' Report and the unaudited financial statements for the year ended 31 March 2024.

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

In this report the trustees of Strathroy Community Association present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

## Mission, Objectives and Strategy

### Mission Statement

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

### Objectives

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

## Structure, Governance and Management

### Structure

The trustees who served during the year are as follows:

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

### Governance

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

### Review of Activities, Achievements and Performance

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

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

# Strathroy Community Association TRUSTEES' REPORT

for the year ended 31 March 2024

## Financial Review

The Association is dependent on grants and voluntary income. The Association returned a deficit for the year of £(669) as detailed on page 7.

## Results

At the end of the year the Association has assets of £4,126 (2023 - £4,795) and liabilities of £ NIL (2023 - £NIL). The net assets of the charity have decreased by £(669).

## Reference and Administrative details

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

## Compliance with Sector-Wide Legislation and Standards

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

- The Charities SORP (FRS 102)

## Public Benefit Statement

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

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


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

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

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

Approved by the Board of Trustees on 18 December 2024 and signed on its behalf by:

  
Martin McColgan  
Trustee

  
Donna Smyth  
Trustee

**Strathroy Community Association**

Northern Ireland - Charity number 101488

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# Annual return

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**Strathroy Community Association**  
**INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF**  
**TRUSTEES OF STRATHROY COMMUNITY ASSOCIATION**

I have examined the financial statements of the charity for the year ended 31 March 2024, which comprise the Receipts and Payments Account, the Statement of Assets and Liabilities and the related notes.

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

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

**Basis of independent examiner's report**

I have examined your charity financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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

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

**Independent examiner's statement**

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



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

**Date: 18 December 2024**

**Strathroy Community Association**

Northern Ireland - Charity number 101488

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# Accounts

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Charity Number: 101488

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

# Strathroy Community Association CONTENTS

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

**Strathroy Community Association**  
**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Trustees**

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

**Charity Number in Northern Ireland**

101488

**Principal Address**

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

**Independent Examiner**

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

**Bankers**

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

# Strathroy Community Association TRUSTEES' REPORT

for the year ended 31 March 2023

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

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

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

## Mission, Objectives and Strategy

### Mission Statement

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

### Objectives

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

## Structure, Governance and Management

### Structure

The trustees who served during the year are as follows:

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

### Governance

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

### Review of Activities, Achievements and Performance

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

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

# Strathroy Community Association TRUSTEES' REPORT

for the year ended 31 March 2023

## Financial Review

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

## Results

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

## Reference and Administrative details

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

## Compliance with Sector-Wide Legislation and Standards

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

- The Charities SORP (FRS 102)

## Public Benefit Statement

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

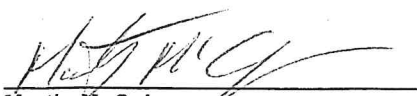
Purpose 1: Relieve poverty, sickness and the aged The direct benefits which flow from purpose 1 include access to affordable services e.g. childcare, social inclusion which leads to improved mental health, education and raised awareness around health issues (mental and physical health) and the increased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

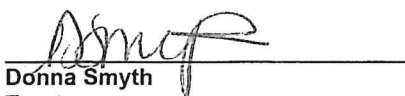
Purpose 2: To advance education The direct benefits which flow from purpose 2 include; access to low cost, high quality education which participants may not otherwise engage in, the provision of accredited and non-accredited training which is affordable and delivered locally in a safe and warm environment,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

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

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

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

  
Martin, McColgan  
Trustee

  
Donna Smyth  
Trustee

# **Strathroy Community Association**

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

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

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

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

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

It is my responsibility to:

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

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

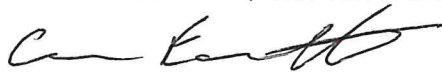
I have examined your charity financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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

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

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

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



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

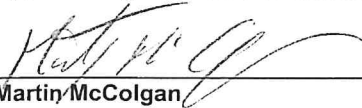
**Date: 29 January 2024**


# Strathroy Community Association FINANCIAL STATEMENTS

for the year ended 31 March 2023

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

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

  
 Martin McColgan  
 Trustee

  
 Donna Smyth  
 Trustee

# Strathroy Community Association

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

### 1. GENERAL INFORMATION

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

### 2. ACCOUNTING POLICIES

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

#### **Basis of preparation**

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

#### **Statement of compliance**

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

#### **Incoming Resources**

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

#### **Income from charitable activities**

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

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

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

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

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

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

#### **Resources Expended**

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

**Strathroy Community Association**  
**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the year ended 31 March 2023

**Cash at bank and in hand**

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

**Taxation and deferred taxation**

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

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

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

**3. ANALYSIS OF PAYMENTS AND RELATED INCOME FOR CHARITABLE ACTIVITIES**

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

**4. SUPPORT PAYMENTS**

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

**5. RESERVES**

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

**6. FUNDS**

**6.1 ANALYSIS OF NET ASSETS BY FUND**

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

**7. CASH AND CASH EQUIVALENTS**

	2023 £	2022 £
Cash and bank balances	4,795	3,013

**8. POST-BALANCE SHEET EVENTS**

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

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

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

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

**Strathroy Community Association**

Northern Ireland - Charity number 101488

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# Annual report

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# Strathroy Community Association TRUSTEES' REPORT

for the year ended 31 March 2023

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

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

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

## Mission, Objectives and Strategy

### Mission Statement

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

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## Structure, Governance and Management

### Structure

The trustees who served during the year are as follows:

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

### Governance

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

### Review of Activities, Achievements and Performance

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

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

# Strathroy Community Association TRUSTEES' REPORT

for the year ended 31 March 2023

## Financial Review

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

## Results

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## Reference and Administrative details

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## Compliance with Sector-Wide Legislation and Standards

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

- The Charities SORP (FRS 102)

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

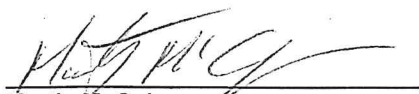
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The beneficiaries of our organisation are those living within the Strathroy area and the wider district area of Omagh. Users of the Community Centre directly benefit through participating in the various activities provided. The children who attend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

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

  
Martin McColgan  
Trustee

  
Donna Smyth  
Trustee

**Strathroy Community Association**

Northern Ireland - Charity number 101488

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# Annual return

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**Strathroy Community Association**  
**INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES**  
**OF STRATHROY COMMUNITY ASSOCIATION**

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

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

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

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

**Basis of independent examiner's report**

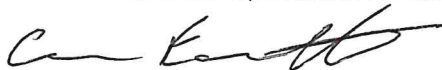
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In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

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

**Independent examiner's statement**

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



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**Date: 29 January 2024**