

Omagh Ethnic Communities Support Group

Independent Examiner's Report to the Trustees of Omagh Ethnic Communities Support Group

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Omagh Ethnic Communities Support Group ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Nial Colhoun
Independent Examiner

Watson & Colhoun
Unit B15, Omagh Enterprise Centre
Great Northern Road
Omagh
County Tyrone
BT78 5LU

19 June 2023

Omagh Ethnic Communities Support Group

Statement of Financial Activities

Year ended 31 March 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	481	–	481	544
Charitable activities	5	2,338	104,769	107,107	98,068
Total income		<u>2,819</u>	<u>104,769</u>	<u>107,588</u>	<u>98,612</u>
Expenditure					
Expenditure on charitable activities	6	4,860	99,928	104,788	104,484
Total expenditure		<u>4,860</u>	<u>99,928</u>	<u>104,788</u>	<u>104,484</u>
Net income/(expenditure) and net movement in funds		<u>(2,041)</u>	<u>4,841</u>	<u>2,800</u>	<u>(5,872)</u>
Reconciliation of funds					
Total funds brought forward		2,182	–	2,182	8,054
Total funds carried forward		<u>141</u>	<u>4,841</u>	<u>4,982</u>	<u>2,183</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 12 form part of these financial statements.

Omagh Ethnic Communities Support Group

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Current assets			
Debtors	10	14,126	20,137
Cash at bank and in hand		<u>158</u>	<u>219</u>
		14,284	20,356
Creditors: amounts falling due within one year	11	<u>9,302</u>	<u>18,174</u>
Net current assets		<u>4,982</u>	<u>2,182</u>
Total assets less current liabilities		<u>4,982</u>	<u>2,182</u>
Funds of the charity			
Restricted funds		4,841	–
Unrestricted funds		<u>141</u>	<u>2,183</u>
Total charity funds	12	<u>4,982</u>	<u>2,183</u>

These financial statements were approved by the board of trustees and authorised for issue on 19 June 2026, and are signed on behalf of the board by:



Jimmy Law
Trustee

The notes on pages 9 to 12 form part of these financial statements.

Omagh Ethnic Communities Support Group

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is Omagh Community House, 2 Drumragh Avenue, Omagh, County Tyrone, BT78 1DP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

Going concern

Funding from The Executive Office has been secured and is guaranteed until March 2025. Applications have been made to other bodies such as Fermanagh Omagh District Council and the charity are confident that this funding will be secured. The directors therefore conclude that based on the above secured funding combined with reserves already held, the accounts should be prepared on a going concern basis.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the disclosure exemption available under paragraph 1.12 of FRS 102 which allows no cash flow statement to be presented for the charity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Omagh Ethnic Communities Support Group

Notes to the Financial Statements (continued)

Year ended 31 March 2023

3. Accounting policies (continued)

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT, and is classified under the heading 'Expenditure on charitable activities' in the Statement of Financial Activities. This includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Members contributions and donations	481	481	544	544

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
The Executive Office	720	73,261	73,981
Fermanagh & Omagh District Council	900	4,850	5,750
British Red Cross	—	2,000	2,000
EUSS Programme	718	10,258	10,976
Department of Economy	—	—	—
Department of Justice	—	—	—
NI Community Relations Council	—	—	—
Lottery Funding	—	9,520	9,520
Radius & Apex Housing Association	—	4,880	4,880
	2,338	104,769	107,107

Omagh Ethnic Communities Support Group

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
The Executive Office	–	59,991	59,991
Fermanagh & Omagh District Council	500	2,700	3,200
British Red Cross	–	3,500	3,500
EUSS Programme	1,149	14,173	15,322
Department of Economy	–	7,704	7,704
Department of Justice	–	6,300	6,300
NI Community Relations Council	–	2,051	2,051
Lottery Funding	–	–	–
Radius & Apex Housing Association	–	–	–
	<u>1,649</u>	<u>96,419</u>	<u>98,068</u>

6. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	4,860	97,955	102,815
Support costs	–	1,973	1,973
	<u>4,860</u>	<u>99,928</u>	<u>104,788</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	7,875	94,727	102,602
Support costs	80	1,801	1,882
	<u>7,955</u>	<u>96,528</u>	<u>104,484</u>

7. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,230</u>	<u>1,160</u>

8. Staff costs

The average head count of employees during the year was 3 (2022: 3).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

9. Trustee remuneration and expenses

During the year one trustee was paid £1,152 for reimbursement of expenses of for charitable events and travel (2022: £346).

Omagh Ethnic Communities Support Group

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Debtors

	2023 £	2022 £
Trade debtors	<u>14,126</u>	<u>20,137</u>

11. Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans and overdrafts	2,544	4,772
Social security and other taxes	2,698	1,076
Other Creditors	<u>4,060</u>	<u>12,326</u>
	<u>9,302</u>	<u>18,174</u>

12. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	<u>2,182</u>	<u>2,819</u>	<u>(4,860)</u>	<u>141</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>7,945</u>	<u>2,193</u>	<u>(7,955)</u>	<u>2,183</u>

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Restricted Fund 1 - desc in a/cs	<u>—</u>	<u>104,769</u>	<u>(99,928)</u>	<u>4,841</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Restricted Fund 1 - desc in a/cs	<u>109</u>	<u>96,419</u>	<u>(96,528)</u>	<u>—</u>

Omagh Ethnic Communities Support Group

Management Information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

Omagh Ethnic Communities Support Group

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Members contributions and donations	481	544
Charitable activities		
The Executive Office	73,981	59,991
Fermanagh & Omagh District Council	5,750	3,200
British Red Cross	2,000	3,500
EUSS Programme	10,976	15,322
Department of Economy	–	7,704
Department of Justice	–	6,300
NI Community Relations Council	–	2,051
Lottery Funding	9,520	–
Radius & Apex Housing Association	4,880	–
	<u>107,107</u>	<u>98,068</u>
Total income	<u>107,588</u>	<u>98,612</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	71,239	72,419
Rent	5,117	2,190
Room Hire	3,107	4,115
Repairs and maintenance	–	22
Insurance	584	580
Other establishment	2,209	982
Motor vehicle expenses	1,379	661
Legal and professional fees	1,973	1,882
Telephone	1,539	1,898
Interest on bank loans and overdrafts	316	253
Training and Tutors	7,742	12,738
Donations - Crisis Fund	2,000	3,500
Sundry Expenses	990	912
Events and Workshops	6,593	2,332
	<u>104,788</u>	<u>104,484</u>
Total expenditure	<u>104,788</u>	<u>104,484</u>
Net income/(expenditure)	<u>2,800</u>	<u>(5,872)</u>

Omagh Ethnic Communities Support Group

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
Charitable activities		
<i>Grant funding activities</i>		
Wages	71,239	72,419
Rent	5,117	2,190
Room Hire	3,107	4,115
COVID-19 expenditure	—	22
Insurance	584	580
Printing, Stationery and Advertising	2,209	982
Travel Expenses	1,379	661
Telephone	1,539	1,898
Bank Charges	316	253
Training and Tutors	7,742	12,738
Donations - Crisis Fund	2,000	3,500
Sundry Expenses	990	912
Events and Workshops	6,593	2,332
	<u>102,815</u>	<u>102,602</u>
Governance costs		
Accountancy fee	1,230	1,160
Professional fees	743	722
	<u>1,973</u>	<u>1,882</u>
Expenditure on charitable activities	<u>104,788</u>	<u>104,484</u>
