

Omagh Ethnic Communities Support Group

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

Year ended 31 March 2025

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 2025.

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

3 July 2025

Omagh Ethnic Communities Support Group

Statement of Financial Activities

Year ended 31 March 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	1,619	—	1,619	2,845
Charitable activities	5	3,241	111,142	114,383	109,017
Total income		<u>4,860</u>	<u>111,142</u>	<u>116,002</u>	<u>111,862</u>
Expenditure					
Expenditure on charitable activities	6	6,802	110,928	117,730	110,962
Total expenditure		<u>6,802</u>	<u>110,928</u>	<u>117,730</u>	<u>110,962</u>
Net (expenditure)/income and net movement in funds		<u>(1,942)</u>	<u>214</u>	<u>(1,728)</u>	<u>900</u>
Reconciliation of funds					
Total funds brought forward		4,732	1,151	5,883	4,982
Total funds carried forward		<u>2,790</u>	<u>1,365</u>	<u>4,155</u>	<u>5,883</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 2025

	Note	2025 £	2024 £
Current assets			
Debtors	10	12,826	11,972
Cash at bank and in hand		<u>22,287</u>	<u>2,449</u>
		35,113	14,421
Creditors: amounts falling due within one year	11	<u>30,958</u>	<u>8,539</u>
Net current assets		4,155	5,882
Total assets less current liabilities		<u>4,155</u>	<u>5,882</u>
Funds of the charity			
Restricted funds		1,365	1,151
Unrestricted funds		<u>2,790</u>	<u>4,732</u>
Total charity funds	12	<u>4,155</u>	<u>5,883</u>

These financial statements were approved by the board of trustees and authorised for issue on 24 June 2025, and are signed on behalf of the board by:


Jimmy Law
Trustee

KL
23/7/25

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 2025

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 2025

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 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Members contributions and donations	1,619	1,619	2,845	2,845

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
The Executive Office	–	74,518	74,518
Fermanagh & Omagh District Council	(15)	919	904
British Red Cross	–	2,550	2,550
EUSS Programme	2,496	11,592	14,088
Lottery Funding	–	–	–
Radius & Apex Housing Association	–	13,787	13,787
Halifax Grant	60	4,876	4,936
Co-operation Ireland	700	1,500	2,200
Arbour Housing	–	1,400	1,400
	3,241	111,142	114,383

Omagh Ethnic Communities Support Group

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
The Executive Office	–	74,652	74,652
Fermanagh & Omagh District Council	6	1,039	1,045
British Red Cross	–	2,000	2,000
EUSS Programme	2,380	9,993	12,374
Lottery Funding	2,646	(2,646)	–
Radius & Apex Housing Association	–	15,046	15,046
Halifax Grant	–	3,900	3,900
Co-operation Ireland	–	–	–
Arbour Housing	–	–	–
	<u>5,032</u>	<u>103,984</u>	<u>109,017</u>

6. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Charitable activities	6,706	108,528	115,234
Support costs	96	2,400	2,496
	<u>6,802</u>	<u>110,928</u>	<u>117,730</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	2,941	105,676	108,617
Support costs	345	1,998	2,345
	<u>3,286</u>	<u>107,674</u>	<u>110,962</u>

7. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,740</u>	<u>1,590</u>

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	<u>78,712</u>	<u>73,887</u>

The average head count of employees during the year was 3 (2024: 3).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Omagh Ethnic Communities Support Group

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Trustee remuneration and expenses

During the year one trustee was paid £618 for reimbursement of expenses of for charitable events and travel (2024: £581).

10. Debtors

	2025	2024
	£	£
Trade debtors	<u>12,826</u>	<u>11,972</u>

11. Creditors: amounts falling due within one year

	2025	2024
	£	£
Social security and other taxes	4,147	3,581
Other Creditors	<u>26,811</u>	<u>4,958</u>
	<u>30,958</u>	<u>8,539</u>

12. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	<u>4,732</u>	<u>4,860</u>	<u>(6,802)</u>	<u>2,790</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	<u>141</u>	<u>7,877</u>	<u>(3,286)</u>	<u>4,732</u>

Restricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Restricted Fund	<u>1,151</u>	<u>111,142</u>	<u>(110,928)</u>	<u>1,365</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Restricted Fund	<u>4,841</u>	<u>103,984</u>	<u>(107,674)</u>	<u>1,151</u>

Omagh Ethnic Communities Support Group

Management Information

Year ended 31 March 2025

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 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Members contributions and donations - Unrestricted	1,619	2,845
Charitable activities		
The Executive Office - Restricted	74,518	74,652
Fermanagh & Omagh District Council - Restricted	904	1,045
British Red Cross - Restricted	2,550	2,000
EUSS Programme - Restricted [92.5%]	14,088	12,374
Radius & Apex Housing Association - Restricted	13,787	15,046
Halifax Grant - Restricted	4,936	3,900
Co-operation Ireland - Unrestricted	2,200	—
Arbour Housing - Restricted	1,400	—
	<u>114,383</u>	<u>109,017</u>
Total income	<u>116,002</u>	<u>111,862</u>
Expenditure		
Expenditure on charitable activities		
Wages	78,712	73,887
Rent	4,393	4,386
Room Hire	2,420	2,053
Insurance	561	586
Printing, Stationery and Advertising	1,156	570
Travel Expenses	618	581
Legal and professional fees	2,496	2,345
Telephone	1,877	1,888
Bank Charges	295	250
Training and Tutors	11,070	12,660
Donations - Crisis Fund	2,550	2,000
Sundry Expenses	1,405	1,273
Events and Workshops	10,177	8,483
	<u>117,730</u>	<u>110,962</u>
Total expenditure	<u>117,730</u>	<u>110,962</u>
Net (expenditure)/income	<u>(1,728)</u>	<u>900</u>

Omagh Ethnic Communities Support Group

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
Charitable activities		
<i>Grant funding activities</i>		
Wages	78,712	73,887
Rent	4,393	4,386
Room Hire	2,420	2,053
Insurance	561	586
Printing, Stationery and Advertising	1,156	570
Travel Expenses	618	581
Telephone	1,877	1,888
Bank Charges	295	250
Training and Tutors	11,070	12,660
Donations - Crisis Fund	2,550	2,000
Sundry Expenses	1,405	1,273
Events and Workshops	10,177	8,483
	<u>115,234</u>	<u>108,617</u>
Governance costs		
Accountancy fee	1,740	1,590
Professional fees	756	755
	<u>2,496</u>	<u>2,345</u>
Expenditure on charitable activities	<u>117,730</u>	<u>110,962</u>