

Omagh Women's Aid

Independent examiner's report to the charity trustees of Omagh Women's Aid.

I report on the accounts of Omagh Women's Aid for the year ended 31 March 2025 which are set out on pages

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charities Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities 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
4. That there is no further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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

Independent examiner

Mr. Brian Mellon
F.C.C.A.
O'Donnell & Mellon
19/21 Castle Street
OMAGH
Co. Tyrone

9th September 2025

Omagh Women's Aid

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	Year ended 2025 £	Year ended 2024 £
Income and endowments from					
Donations and legacies		3,680		3,680	3,391
Charitable activities	2	60,985	355,015	416,000	347,345
Other	3	37,894	-	37,894	21,408
Total		<u>102,559</u>	<u>355,015</u>	<u>457,574</u>	<u>372,144</u>
Expenditure on:					
Charitable activities	4	55,529	305,515	361,044	318,933
Other	5	97	-	97	92
Total		<u>55,626</u>	<u>305,515</u>	<u>361,141</u>	<u>319,025</u>
Net income/(expenditure)		46,933	49,500	96,433	53,119
Net incoming resources for the year /					
Reconciliation of funds					
Total funds brought forward		258,854	187,991	446,845	450,165
		75,114	(131,553)	(56,439)	(56,439)
Total funds carried forward		<u>380,901</u>	<u>105,938</u>	<u>486,839</u>	<u>446,845</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 9 to 14 form an integral part of these financial statements.

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Balance sheet as at 31 March 2025

	Notes	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	8		5,793		5,793
Current assets					
Debtors	9	2,179		33,688	
Cash at bank and in hand		480,431		477,185	
		482,610		510,873	
Creditors: amounts falling due within one year	10	(1,564)		(69,821)	
Net current assets			481,046		441,052
Net assets			486,839		446,845
Funds					
Restricted income funds:			49,500		75,114
Restricted income funds S.P.			56,438		112,877
Total restricted income funds	11		105,938		187,991
Unrestricted income funds	12		380,901		258,854
Total funds			486,839		446,845

The Balance Sheet continues on the following page.

The notes on pages 9 to 14 form an integral part of these financial statements.

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Balance sheet (continued)

Trustees statements required by the Companies Act 2006 for the year ended 31 March 2025

In approving these financial statements as trustees of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption under section 477 of the Companies Act 2006 relating to small companies;
- (b) no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.
- (c) that we acknowledge our responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These financial statements are prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 9 September 2025 and signed on its behalf by



Allison Forbes
Director



Susan Glass
Director

The notes on pages 9 to 14 form an integral part of these financial statements.

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Notes to financial statements for the year ended 31 March 2025

1. Accounting policies

The principal accounting policies are summarised below.

1.1. Basis of accounting and assessment of going concern

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statements 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)(effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.2. Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

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Notes to financial statements for the year ended 31 March 2025

1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

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

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 25% straight line

1.6. Defined benefit pension schemes

The charity operates a defined benefit pension scheme for employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Current service costs, past service costs and gains and losses on settlements and curtailments are charged to appropriate resources expended categories in the statement of financial activities. Past service costs are recognised over the vesting period or immediately if the benefits have vested. When a settlement (eliminating all obligations for benefits already accrued) or a curtailment (reducing future obligations as a result of a material reduction in the scheme membership or a reduction in future entitlement) occurs, the obligation and related plan assets are remeasured using current actuarial assumptions and the resultant gain or loss is recognised in the statement of financial activities during the period in which the settlement or curtailment occurs.

The interest cost and the expected return on assets are shown as a net amount as other finance costs or income. Net pension finance costs are allocated to appropriate resources expended categories in the statement of financial activities. Net pension finance income is recognised as an incoming resource in the statement of financial activities. Actuarial gains and losses are recognised immediately as other recognised gains and losses in the statement of financial activities.

Pension scheme assets are valued at fair value at the balance sheet date. Fair value is based on market price information and in the case of quoted securities is the published bid price. Pension scheme liabilities are measured on an actuarial basis using the projected unit method and are discounted to their present value using a rate equivalent to the current rate of return on a high quality corporate bond of equivalent currency and term to the scheme liabilities. The pension scheme [Either: "surplus (to the extent that it can be recovered) OR "deficit"] is recognised in full on the balance sheet, net of related deferred tax.