

# First Management Services

Northern Ireland · Charity number 109335

## Details

Status	Received
Registered	2022-12-22
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

Address	Unit 5 Strathroy Enterprise Units Meelmore Dr Strathroy Omagh Meelmore Dr Bt79 7XL BT79 7XL
Phone	028 82252936
Email	<a href="mailto:audrey.graham@lastsurestart.co.uk">audrey.graham@lastsurestart.co.uk</a>
Website	<a href="#">finance officer</a>

## Activities

**Purposes:** To promote play, health, education and social skills to the inhabitants of Lisanelly, Killyclogher, Drumragh, camowen, Strule Fintona and Carrickmore ward areas and the district of Omagh and its environs without distinction of age, gender, race, political, religious or other opinions, by associating the statutory authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interest of social welfare for recreation or other leisure time occupations with the objective of improving the conditions of life for the said inhabitants.

**What the charity does:** The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

**How the charity works:** Advice/advocacy/information

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

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£29,785	£33,277	£0	0

## Trustees

Name	Role	Appointed
Mr Martin Mccolgan		
Mrs Peggy Colgan		
Mrs Philomena Cleary		
Ms Siobhan Mcdermott		
Nicola Carson		

**First Management Services**

Northern Ireland - Charity number 109335

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# Accounts

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Charity Number: 109335

**First Management Services**  
**Annual Report and Unaudited Financial Statements**  
**for the financial year ended 31 March 2025**

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**First Management Services**  
**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Trustees**

Martin McColgan  
Peggy Colgan  
Nicola Carson  
Siobhan McDermott  
Philomena Cleary

**Charity Number in Northern Ireland**

109335

**Principal Address**

Unit 5 Strathroy Enterprise Units  
Meelmore Drive  
Strathroy  
Omagh  
Co Tyrone  
BT79 7XL  
Northern Ireland

**Independent Examiner**

CP Accounts  
8 Killins Wood Avenue, Mountfield,  
Omagh  
Co Tyrone  
BT79 7UT

**Principal Bankers**

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

# First Management Services

## 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 First Management Services 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

First Management Services provides projects offering parenting programmes to our inhabitants on mental wellbeing, parenting, food and nutrition and physical activity. The organisation sources funding from different funding bodies to fund these programmes.

#### Objectives

The purpose of the charity is to promote play, health, education and social skills to the inhabitants of Lisanelly, Killyclogher, Drumragh, Camowen, Strule, Fintona and Carrickmore ward areas and the district of Omagh and its environs without distinction of age, gender, race, political, religious or other opinions, by associating the statutory authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interest of social welfare for recreation or other leisure time occupations with the object of improving the conditions of life for the said inhabitants.

### Structure, Governance and Management

#### Structure

The trustees who served during the year are as follows;

Martin McColgan	Siobhan McDermott
Peggy McColgan	Philomena Cleary
Nicola Carson	

The organisation is governed by its Constitution.

### Review of Activities, Achievements and Performance

The organisation continues to organise and provide various activities for all ages in the community providing relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

Activities organized during the year were;

- Good Relations morning;
- Outing to Glenpark Estate;
- Smile Baby programme;
- Gardening;
- Poly tunnels;
- Cook It programme.

### Financial Review

The results for the financial year are set out on page 7 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 £20,547 (2024 - £24,039) and liabilities of £0.00 (2024 - £0.00). The net assets of the charity have decreased by £(3,492).

### Reference and Administrative details

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

**First Management Services**  
**TRUSTEES' REPORT**  
for the financial year ended 31 March 2025

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

**Compliance with Sector-Wide Legislation and Standards**

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

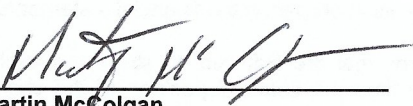
- The Charities SORP (FRS 102)

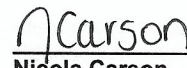
**Public Benefit Statement**

The trustees have had regard to the Commissions Public Benefit requirement statutory guidance.

The direct benefits flowing from the purposes of First Management Services is families are given knowledge so they can enhance their lives and the lives of their children.

**Approved by the Board of Trustees on 29 August 2025 and signed on its behalf by:**

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

  
\_\_\_\_\_  
**Nicola Carson**  
Trustee

**First Management Services**  
**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:

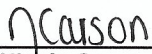
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting 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 29 August 2025 and signed on its behalf by:**

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

  
\_\_\_\_\_  
**Nicola Carson**  
Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF FIRST MANAGEMENT SERVICES**

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)**

**CP ACCOUNTS**

8 Killins Wood Avenue, Mountfield,

Omagh

Co Tyrone

BT79 7UT

**Date: 29 August 2025**

# First Management Services FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

	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	-	-	-	600
<b>Charitable activities:</b>				
Income from charitable activities	24,244	-	24,244	11,168
<b>Other receipts:</b>				
Grants	-	5,541	5,541	24,666
<b>Total receipts</b>	<b>24,244</b>	<b>5,541</b>	<b>29,785</b>	<b>36,434</b>
<b>Payments</b>				
<b>Charitable activities:</b>				
Events and workshops	7,069	19,527	26,596	19,847
Admin expenses	6,681	-	6,681	4,431
	13,750	19,527	33,277	24,278
<b>Total payments</b>	<b>13,750</b>	<b>19,527</b>	<b>33,277</b>	<b>24,278</b>
<b>Net receipts/(payments) for the financial year</b>	<b>10,494</b>	<b>(13,986)</b>	<b>(3,492)</b>	<b>12,156</b>
Balances brought forward at 1 April 2024	8,650	15,389	24,039	11,883
<b>Balances carried forward at 31 March 2025</b>	<b>19,144</b>	<b>1,403</b>	<b>20,547</b>	<b>24,039</b>
<b>Statement of Assets and Liabilities</b>				
<b>Cash funds</b>				
Bank and cash	19,144	1,403	20,547	24,039

Approved by the Board of Trustees and authorised for issue on 29 August 2025 and signed on its behalf by

  
 Martin McColgan  
 Trustee

  
 Nicola Carson  
 Trustee

# First Management Services

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

### 1. GENERAL INFORMATION

First Management Services is a charity incorporated in Northern Ireland. The registered office of the charity is Unit 5 Strathroy Enterprise Units, Meelmore Drive, Strathroy, Omagh, Co Tyrone, BT79 7XL, Northern Ireland 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 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

# First Management Services

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

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

	Events and workshops 2025 £	Admin expenses 2025 £	Total 2025 £	Total 2024 £
<b>Charitable activities:</b>				
<b>Direct and other payments</b>				
Costs	(26,596)	(6,681)	(33,277)	(24,278)

### 4. SUPPORT PAYMENTS

	Support 2025 £	Total 2025 £	Total 2024 £
Events and workshops	7,069	7,069	4,800
Admin expenses	6,681	6,681	4,431
<b>Totals</b>	<b>13,750</b>	<b>13,750</b>	<b>9,231</b>

### 5. RESERVES

	2025 £	2024 £
At the beginning of the year	24,039	11,883
(Deficit)/Surplus for the financial year	(3,492)	12,156
At the end of the year	20,547	24,039

**First Management Services**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2025

**6. FUNDS**  
**6.1 ANALYSIS OF NET ASSETS BY FUND**

	<b>Current assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Restricted trust funds	1,403	1,403
Unrestricted general funds	19,144	19,144
	<b>20,547</b>	<b>20,547</b>

**7. POST-BALANCE SHEET EVENTS**

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

**FIRST MANAGEMENT SERVICES**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

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

**First Management Services****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement

for the financial year ended 31 March 2025

	2025 £	2024 £
<b>Income</b>		
Donations	-	600
LAST Sure Start	16,500	10,857
CLEAR Project	1,000	6,000
Fermanagh Omagh District Council	-	1,126
Community Foundation	-	2,000
Radius Housing - Good Relations	-	3,190
Cash for kids	2,416	11,750
Kind Little Minds	-	600
WHST	2,125	-
Miscellaneous income	7,744	311
	<u>29,785</u>	<u>36,434</u>
<b>Expenses</b>		
Travellers programmes	910	1,155
Warm spaces expenses	-	381
CLEAR project expenses	250	5,021
Lottery funding expenses	250	5,770
Fermanagh Omagh District Council expenses	450	301
Radius Housing - Good Relations	-	2,419
Parenting programmes	2,127	1,491
Community Foundation expenses	1,124	-
Cash for Kids expenses	14,416	-
Training	3,208	2,607
Insurance	1,106	1,045
Repairs and maintenance	-	16
Printing, postage and stationery	37	-
Advertising	139	-
Travel and subsistence	903	702
Legal and professional	5,358	3,134
Bank charges	333	236
General expenses	2,666	-
	<u>33,277</u>	<u>24,278</u>
<b>Net (deficit)/surplus</b>	<u>(3,492)</u>	<u>12,156</u>

**First Management Services**

Northern Ireland - Charity number 109335

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# Accounts

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Charity Number: 109335

**First Management Services**  
**Annual Report and Unaudited Financial Statements**  
**for the financial year ended 31 March 2024**

**First Management Services**  
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**First Management Services**  
**REFERENCE AND ADMINISTRATIVE INFORMATION**

**Trustees**

Martin McColgan  
Peggy Colgan  
Nicola Carson  
Siobhan McDermott  
Philomena Cleary

**Charity Number in Northern Ireland**

1093354

**Principal Address**

Unit 5, Strathroy Enterprise Units  
Meelmore Drive  
Strathroy  
Omagh  
Co Tyrone  
BT79 7XL

**Independent Examiner**

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

**Principal Bankers**

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

# First Management Services TRUSTEES' REPORT

for the financial year ended 31 March 2024

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

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).

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

## Mission, Objectives and Strategy

### Mission Statement

First Management Services provides projects offering parenting programmes to our inhabitants on mental wellbeing, parenting, food and nutrition and physical activity. The organisation sources funding from different funding bodies to fund these programmes.

### Objectives

The purpose of the charity is to promote play, health, education and social skills to the inhabitants of Lisanelly, Killyclogher, Drumragh, Camowen, Strule, Fintona and Carrickmore ward areas and the district of Omagh and its environs without distinction of age, gender, race, political, religious or other opinions, by associating the statutory authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interest of social welfare for recreation or other leisure time occupations with the object of improving the conditions of life for the said inhabitants.

## Structure, Governance and Management

### Structure

The trustees who served during the year are as follows;

Martin McColgan	Siobhan McDermott
Peggy McColgan	Philomena Cleary
Nicola Carson	

The organisation is governed by its Constitution.

### Review of Activities, Achievements and Performance

The organisation continues to organise and provide various activities for all ages in the community providing relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

Activities organized during the year were;

- Good Relations morning;
- Outing to Glenpark Estate;
- Smile Baby programme;
- Gardening;
- Poly tunnels;
- Cook It programme.

### Financial Review

The results for the financial year are set out on page 7 and additional notes are provided showing income and expenditure in greater detail.

See the annual report on income and expenditure. Finances and funding continue to be reviewed regularly.

### Results and Dividends

At the end of the financial year the charity has assets of £24,039 (2023 - £11,883) and liabilities of £0.00 (2023 - £0.00). The net assets of the charity have increased by £12,156.

### Reference and Administrative details

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

## First Management Services TRUSTEES' REPORT

for the financial year ended 31 March 2024

### Compliance with Sector-Wide Legislation and Standards

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

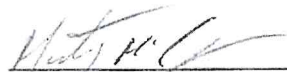
- The Charities SORP (FRS 102)

### Public Benefit Statement

The trustees have had regard to the Commissions Public Benefit requirement statutory guidance.

The direct benefits flowing from the purposes of First Management Services is families are given knowledge so they can enhance their lives and the lives of their children.

Approved by the Board of Trustees on 28 January 2025 and signed on its behalf by:



Martin McColgan  
Trustee



Nicola Carson  
Trustee

# First Management Services

## INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF FIRST MANAGEMENT SERVICES

I have examined the financial statements of the charity for the financial year ended 31 March 2024, 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 our 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.



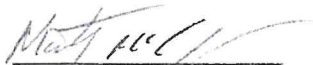
CONOR EANNETTA BA(HONS)  
8 Killins Wood Avenue  
Mountfield  
Omagh  
Co Tyrone  
BT79 7UT


Date: 28 January 2025

**First Management Services**  
**FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>Receipts and Payments Account</b>				
<b>Receipts</b>				
<b>Donations and legacies</b>				
Donations and legacies	600	-	600	1,130
<b>Charitable activities:</b>				
LAST Sure Start	10,857	-	10,857	12,172
Miscellaneous income	311	-	311	766
<b>Other receipts:</b>				
Grants	-	24,666	24,666	25,907
<b>Total receipts</b>	<b>11,768</b>	<b>24,666</b>	<b>36,434</b>	<b>39,975</b>
<b>Payments</b>				
<b>Charitable activities:</b>				
Events and workshops	4,800	15,047	19,847	22,695
Admin expenses	4,431	-	4,431	8,167
	9,231	15,047	24,278	30,862
<b>Total payments</b>	<b>9,231</b>	<b>15,047</b>	<b>24,278</b>	<b>30,862</b>
<b>Net receipts/(payments) for the financial year</b>	<b>2,537</b>	<b>9,619</b>	<b>12,156</b>	<b>9,113</b>
Balances brought forward at 1 April 2023	6,113	5,770	11,883	2,770
<b>Balances carried forward at 31 March 2024</b>	<b>8,650</b>	<b>15,389</b>	<b>24,039</b>	<b>11,883</b>
<b>Statement of Assets and Liabilities</b>				
<b>Cash funds</b>				
Bank and cash	8,650	15,389	24,039	11,883

Approved by the Board of Trustees and authorised for issue on 28 January 2025 and signed on its behalf by

  
Martin McColgan  
Trustee

  
Nicola Carson  
Trustee

# First Management Services

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

### 1. GENERAL INFORMATION

First Management Services is a charity incorporated in Northern Ireland. The registered office of the company is Unit 5, Strathroy Enterprise Units, Meelmore Drive, Strathroy, Omagh, Co Tyrone, BT79 7XL which is also the principal place of business of the company. 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 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", 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

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.

#### Expenditure

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.

#### 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.

## First Management Services NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

### 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.

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

	Events and workshops 2024 £	Admin expenses 2024 £	Total 2024 £	Total 2023 £
<b>Charitable activities:</b>				
Direct and other payments				
Costs	19,847	-	19,847	30,862

### 4. SUPPORT PAYMENTS

	Support 2024 £	Total 2024 £	Total 2023 £
Administrative costs	4,431	4,431	8,167

### 5. RESERVES

	2024 £	2023 £
At the beginning of the year	11,883	2,770
Surplus for the financial year	12,156	9,113
At the end of the year	24,039	11,883

### 6. FUNDS

#### 6.1 ANALYSIS OF NET ASSETS BY FUND

	Current assets £	Total £
Restricted funds	15,389	15,389
Unrestricted general funds	8,650	8,650
	24,039	24,039

### 7. POST-BALANCE SHEET EVENTS

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

**FIRST MANAGEMENT SERVICES**  
**SUPPLEMENTARY INFORMATION**  
**RELATING TO THE FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024**

**First Management Services****SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**Operating Statement  
for the financial year ended 31 March 2024

	2024 £	2023 £
<b>Income</b>		
Donations	600	1,130
LAST Sure Start	10,857	12,172
WHSCCT	90	515
Lottery Funding	-	9,007
CLEAR Project	6,000	11,700
Fermanagh Omagh DC	1,126	5,200
Kind Little Minds	600	-
Community Foundation	2,000	-
Good Relations	3,190	-
Cash For Kids	11,750	-
Miscellaneous income	221	251
	<u>36,434</u>	<u>39,975</u>
<b>Cost of generating funds</b>		
Travellers programmes	1,155	265
Warm Spaces	381	-
CLEAR grant expenses	5,021	7,640
Lottery fund	5,770	8,860
Fermanagh Omagh DC	301	546
Good Relations	2,419	-
	<u>15,047</u>	<u>17,311</u>
<b>Gross surplus</b>	<u>21,387</u>	<u>22,664</u>
<b>Expenses</b>		
Training courses	2,607	2,806
Insurance	1,045	1,878
Parenting programmes	1,491	1,499
Travel and subsistence	702	1,079
Legal and professional	3,134	6,029
Bank charges	236	260
General expenses	16	-
	<u>9,231</u>	<u>13,551</u>
<b>Net surplus</b>	<u><u>12,156</u></u>	<u><u>9,113</u></u>

**First Management Services**

Northern Ireland - Charity number 109335

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# Annual report

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# First Management Services TRUSTEES' REPORT

for the financial year ended 31 March 2024

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

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).

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

## Mission, Objectives and Strategy

### Mission Statement

First Management Services provides projects offering parenting programmes to our inhabitants on mental wellbeing, parenting, food and nutrition and physical activity. The organisation sources funding from different funding bodies to fund these programmes.

### Objectives

The purpose of the charity is to promote play, health, education and social skills to the inhabitants of Lisanelly, Killyclogher, Drumragh, Camowen, Strule, Fintona and Carrickmore ward areas and the district of Omagh and its environs without distinction of age, gender, race, political, religious or other opinions, by associating the statutory authorities, voluntary organisations and inhabitants in a common effort to advance education and to provide facilities in the interest of social welfare for recreation or other leisure time occupations with the object of improving the conditions of life for the said inhabitants.

## Structure, Governance and Management

### Structure

The trustees who served during the year are as follows;

Martin McColgan	Siobhan McDermott
Peggy McColgan	Philomena Cleary
Nicola Carson	

The organisation is governed by its Constitution.

### Review of Activities, Achievements and Performance

The organisation continues to organise and provide various activities for all ages in the community providing relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

Activities organized during the year were;

- Good Relations morning;
- Outing to Glenpark Estate;
- Smile Baby programme;
- Gardening;
- Poly tunnels;
- Cook It programme.

### Financial Review

The results for the financial year are set out on page 7 and additional notes are provided showing income and expenditure in greater detail.

See the annual report on income and expenditure. Finances and funding continue to be reviewed regularly.

### Results and Dividends

At the end of the financial year the charity has assets of £24,039 (2023 - £11,883) and liabilities of £0.00 (2023 - £0.00). The net assets of the charity have increased by £12,156.

### Reference and Administrative details

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

## **First Management Services TRUSTEES' REPORT**

for the financial year ended 31 March 2024

### **Compliance with Sector-Wide Legislation and Standards**

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

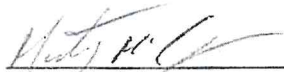
- The Charities SORP (FRS 102)

### **Public Benefit Statement**


The trustees have had regard to the Commissions Public Benefit requirement statutory guidance.

The direct benefits flowing from the purposes of First Management Services is families are given knowledge so they can enhance their lives and the lives of their children.

Approved by the Board of Trustees on 28 January 2025 and signed on its behalf by:



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



\_\_\_\_\_  
Nicola Carson  
Trustee

**First Management Services**

Northern Ireland - Charity number 109335

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# Annual return

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# First Management Services

## INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF FIRST MANAGEMENT SERVICES

I have examined the financial statements of the charity for the financial year ended 31 March 2024, 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 our 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)  
8 Killins Wood Avenue  
Mountfield  
Omagh  
Co Tyrone  
BT79 7UT

Date: 28 January 2025