

COMPANY REGISTRATION NUMBER: NI028244
CHARITY REGISTRATION NUMBER: NIC100218

**Strabane & District Caring Services
Company Limited by Guarantee
Financial Statements
31 March 2023**

SP McCAFFREY & CO

Chartered accountants & statutory auditor
50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

Strabane & District Caring Services

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Strabane & District Caring Services

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Strabane & District Caring Services
Charity registration number	NIC100218
Company registration number	NI028244
Principal office and registered office	32 - 36 Bridge Street Strabane Co Tyrone BT82 9AE

The trustees

Mr J McGinley
Mr P Wallace
Mr R McDaid
Mrs G Curran
Mr H Crowe
Mrs C Farrell
Mrs J Timoney (Appointed 22 November 2022)

Company secretary	Howard Crowe
Auditor	SP McCaffrey & Co Chartered accountants & statutory auditor 50 Campsie Road Omagh Co Tyrone BT79 0AG
Bankers	Allied Irish Bank Meadowbank Strand Road Derry Co Derry BT48 7TN
Solicitors	Barry Brady 2 Church Street Strabane Co Tyrone BT82 8BS

Strabane & District Caring Services

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

Governing document

Strabane and District Caring Services is a company limited by guarantee (Registration Number NI028244). The company is governed by its Memorandum of Articles of Association. In the event of the company being wound up, liability is limited to £1 per member. The company is recognised as a charity by HMRC (ref XO1399-92) and by the Charities Commission for Northern Ireland (ref NIC100218).

Principal activity

The principal activity of the Company is that of promoting a charitable community development organisation to provide for the benefit of the inhabitants of Northern Ireland without distinction of age, sex, race, religious or other opinion by associating the statutory authorities, voluntary organisations and inhabitants in a common effort to provide Domiciliary Care and Day Care services and, other carer support services which enable people to remain within their community and to fulfil a role as an active citizen, to relieve poverty and sickness, advance education, and provide facilities in the interests of social welfare for the protection of health and recreation, with the object of improving the conditions of life for the said inhabitants.

The Company also aims to enhance job creation by providing training and employment opportunities for the inhabitants of the Company's catchment area. The Company will avail of any funding opportunities that arise to achieve these objectives

Governance

The governance function of Strabane District Caring Services is fulfilled through a 6 person Board of Directors. The Directors are charged with overall responsibility for the Company. The Board members give their time voluntarily and receive no remuneration from the Charity. Any benefits which obtained are incidental. One of the Board members is a salaried employee of the Charity. The Board of trustees of Strabane District Caring Services are responsible for the overall legal and financial management of the community. The Board meets regularly (usually once a month). Due to the nature of much of the charity's work inevitably focuses upon older people, unemployed and families. The Management Committee seeks to ensure that these groups are appropriately reflected through the diversity of the trustee body. The current members of the Board have a strong mix of skills including professionals from the Health care professions, Service Users, business people, civil servants and a retired accountant. Directors are appointed in accordance with his/her skill base and what he/she can bring to the organisation.

The work of implementing most of their policies is carried out by the Manager, to which the Board has delegated responsibility.

We employ staff which are necessary to further the Company's purpose. Staff receive a private benefit in the form of payment in wages. This is justified as it is necessary and incidental in advancing the charity's purpose.

Strabane & District Caring Services

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

Training of Board Members

A review of Directors' training needs is carried out annually and training arranged as identified. All new members to the Board undertakes Induction to the Company where training is provided in Company purpose and ethos, Directors responsibilities and Good Governance. Financial Management, Recruitment & Selection, Fair Employment and Equal Opportunity, Equality Legislation, Employment Law, H&PSSS (NI) Order minimum standards in Domiciliary Care, Health & Safety Regulation and Quality Improvement Authority (RQIA). Individual training is provided to Directors who are adopting a specific responsibility within the Company.

Strabane & District Caring Services

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

Statement of risks

The Management Committee has conducted a review of the major risks to which the charity is exposed.

A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities – hence the reserves policy.

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre.

The Directors acknowledged that SDCS has acquired immense knowledge, and experience in meeting the challenges of demand, complexity, resource limitations, financial pressures, quality assurance, regulation, while promoting best practise.

It was also considered that the Company management team has the ability to continue to provide Community led projects and has in place systems of work to set and achieve goals and targets, monitor, assess and review performance and act on findings to continually improve service quality and performance in the best interest of its beneficiaries and stakeholders.

Strabane & District Caring Services retains registration with the Regulation & Quality Improvement Authority (RQIA) and with Access NI for the purpose of obtaining enhanced disclosures.

SDCS complies with all current employment and equality legislation including 1974 Health & Safety at Work Act and anti-discrimination legislation as enacted in Northern Ireland and takes all reasonable steps to secure the observance of this condition by all its staff or agents employed in the performance of his/her duties.

The Company has a strong community ethos accompanied with sound business acumen and is committed to providing best value and highest professional standards in all we do.

Strabane & District Caring Services

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Charity's aims

The principal aims of the company are to:

- Provide health and social care services to the highest quality and take very seriously our commitment to our Service Users as customers in "Getting it right first time and every time".
 - Work with people, their families and health care professionals within a framework of anti-discriminatory practice and in such a way as to promote people's individual value and personal well-being.
 - Deliver quality Care service focused on positive outcomes for all our Service Users, service commissioners and other stakeholders.
 - Promote learning and skills, to prepare people for work and to support the economy;
 - Improve access to training and work placements which improve the job prospects of the individual by learning new skills or improving existing ones.
 - Create an inclusive society by assisting individuals to access and retain sustainable employment, better wages and greater personal fulfilment.
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Strabane & District Caring Services

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

Details of significant activities

The company provided Domiciliary Care daily for approximately 846 individual Service Users, amounting to 183,367 care hours in the year and 402,005 visits in the year. Domiciliary care enables those with varying care needs (through illness, long-term medical issues or old age) to remain in their own home indefinitely or for a longer period of time than was previously possible. Domiciliary care is provided in several capacities – and the intensity and frequency of visits will depend on individual circumstances and care needs. Some only need intensive domiciliary care for short periods of time, whilst others need low-level, long-term care. Domiciliary Care comprises of personal care, assistance with mobility, administration of medicines, stoma and catheter care, continence care, shopping, laundry, respite care and light household maintenance.

Our Carers Support service allows us to provide 66 hours per month to individuals in the Strabane area. This involves an at home service to provide respite for informal carers. Carers support consists of a range of low level intervention services including individual support, assistance with feeding and basic personal care.

We provide Day Care and Day Opportunities for people living with a physical or sensory impairment. Some of the Day Care members are living with a progressive illness and at the Day Care centre we aim to promote their independence by providing activities which challenges their ability within their disability. At the same time attendance at the Day Care centre provides some time for their carers to go and do things they have to do. The Day Care service is a person centred with an emphasis on throughput thereby enabling and encouraging the Service User to become more independent and meet other people and play an active role in society. The Day Opportunities allows the more able to do what they would like with support from our Carers. This includes socialising, shopping, attending at courses - our Carers will be there to support and ensure safety.

We are the contract holder for the Health & Well Being Neighbourhood Renewal Project providing services within Strabane town and surrounding areas. The Neighbourhood Renewal Projects use a community development approach to involve local people in the decisions and actions that affect their health. The projects bring together representatives from the community, voluntary and statutory sectors to improve health and wellbeing and reduce health inequalities within Neighbourhood Renewal areas throughout the West. NHIP implements a wide range of health improvement programmes which aim to reduce obesity, improve mental health and wellbeing and increase collaboration.

We have done work with a group of 35 men aged 55+ to encourage their active participation in society, combating social isolation and loneliness as well as promoting positive mental health and well-being. The arts group 'Music to your Ears' have learned and enhanced new skills, resulting in live performances at The Alley Theatre, Strabane.

We have a 'Stay Young' group of 20 + ladies who meet up at SDCS weekly and participate in activities and outings. This group has been detrimental in encouraging engagement and reducing isolation while promoting health and wellbeing. SDCS continued to engage with the group via social media and Zoom throughout the pandemic and lockdown. We also delivered activity packs to their individual homes.

Strabane & District Caring Services

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Review of performance against objectives

Our aims fully reflect the purposes that the charity was set up to further. It was agreed to review our aims, objectives and activities each year. This review this year looks at what we have achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The strategies we used to meet these objectives included:

Providing a range of services which are reflective of relevant quality standards and address the potential problems related to well-being within health and social care focussing upon, not only the individual but also their family and friends and the wider community of Northern Ireland.

Working towards applying national standards of service and the implementation of working in partnership with other agencies to secure the widest range of services is available that best matches the needs of our beneficiaries.

All our charitable activities are undertaken to further our charitable purposes for the public benefit.

We look at who used and benefited from our services – our objectives and funding limit the services we provide to those resident in Northern Ireland.

Equal access to our services is an important issue for us. In addition to our current monitoring of access to our services by gender, disability and sexual orientation. We believe that we have ensured in so far as is possible equal access to our services. This is vital to our success and consider that the successful outcomes achieved were shared by all communities that use our services.

On a regular basis the Trustees also review the charity's Key Performance Indicators (KPI's) under a number of different headings, e.g. referral response times, staff retention, etc.

Impacts of COVID-19

Although COVID-19 restrictions have been removed in many industries, within Health and Social Care there remains a level of restriction and guidance and significant additional pressures and costs in the provision of domiciliary care. These costs include provision of Personal Protective Equipment (PPE), additional training, increased cleaning and less flexibility in the workforce as Domiciliary care staff have greater restriction than the general public. The financial implications of this pandemic can be easily measured, however the impact on those working in social care is immeasurable. The knock on effect the pandemic has had on recruitment and retention has been seen across many industries. We have witnessed and experienced this first hand and had the highest turnover of staff ever experienced. Following an uplift from the health minister for domiciliary care and input from SDCS reserves, we have turned this around early in 2022, although it remains challenging. We continue to offer support services to our front line staff by means of physical & mental health and wellbeing.

Strabane & District Caring Services

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Financial review

Review of the Business

The Company is non-profit making with net resources expended of £181,356 for the year. The management continues to be engaged in ongoing efficiency savings and is aware of the sustainable use of resources.

Plans for future periods

The charity plans continuing the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. Plans are also being developed to work on a number of schemes with local employers and local community groups and job centres to place long term unemployed where they may learn up to date existing skills new skills through training which it is hoped will lead to long-term gainful employment. The charity will also seek to address the needs of our beneficiaries in matters of poverty, health and well-being. We will explore the possibility of a re-ablement project which will provide support to those leaving hospital yet still in need of support for a period. This will entail identifying suitable property that can be purchased and or refurbished and used to provide short term respite care. A half-way house facility between hospital and community.

Any funding held shall include cost of development role. Priorities still assumed as securing of new or alternative premises to provide allow SDCS to expand and develop additional services and develop new diverse projects in accordance with evidenced need. This will involve reviewing the viability of all current service provision and seek to develop areas such as wrap around child care services, alleviating loneliness, training and skills development, renewables and recycling, cross community and cross border projects which fulfil the purpose of the charity.

Reserves policy

The directors of Strabane and District Caring Services Limited have set a reserves policy which requires that reserves be maintained at a level which ensures that the Company's core activity could continue during a period of unforeseen difficulty and to assist in the future strategic development of the organisation. The directors have agreed that the Company should endeavour to hold in reserves an amount not less than £1,000,000 in an effort to minimise the risks identified to the Company.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

Strabane & District Caring Services

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent.

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 Companies Act 2006. 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 14 November 2023 and signed on behalf of the board of trustees by:



Mr J McGinley
Trustee

Strabane & District Caring Services

Company Limited by Guarantee

Independent Auditor's Report to the Members of Strabane & District Caring Services

Year ended 31 March 2023

Opinion

We have audited the financial statements of Strabane & District Caring Services (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Strabane & District Caring Services

Company Limited by Guarantee

Independent Auditor's Report to the Members of Strabane & District Caring Services *(continued)*

Year ended 31 March 2023

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
 - the financial statements are not in agreement with the accounting records and returns; or
 - certain disclosures of trustees' remuneration specified by law are not made; or
 - we have not received all the information and explanations we require for our audit; or
 - the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.
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Strabane & District Caring Services

Company Limited by Guarantee

Independent Auditor's Report to the Members of Strabane & District Caring Services *(continued)*

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion. In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non compliance with laws and regulations, we considered the following:-the ability of management to override controls

-the nature of the industry and sector, together with the performance of the entity-the use of estimates and judgements in the preparation of financial statements As a result of the above we have considered the opportunities that may exist within the entity for fraud and identified the greatest potential for fraud to be management override of controls. In common with all audits under ISAs (UK) we are required to perform specific procedures to respond to the risk of management override.

In response to the above potential risks we have responded by:

-we review minutes of meetings for reference to any breaches in laws and regulations and past instances of fraud

-we discuss risk of fraud at the audit team meeting, including fraud relating to revenue recognition, related parties, and management override and financial statement disclosures-we discuss with management as to how they access, identify and respond to fraud risk within the company.

Strabane & District Caring Services

Company Limited by Guarantee

Independent Auditor's Report to the Members of Strabane & District Caring Services *(continued)*

Year ended 31 March 2023

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Strabane & District Caring Services

Company Limited by Guarantee

Independent Auditor's Report to the Members of Strabane & District Caring Services *(continued)*

Year ended 31 March 2023

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Gary Thompson (Senior Statutory Auditor)

For and on behalf of
SP McCaffrey & Co
Chartered accountants & statutory auditor
50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

14 November 2023

Strabane & District Caring Services

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
Income and endowments	Note				
Donations and legacies	5	93,066	12,837	105,903	164,698
Charitable activities	6	3,730,342	–	3,730,342	3,108,107
Other income	7	842	–	842	15,016
Total income		<u>3,824,250</u>	<u>12,837</u>	<u>3,837,087</u>	<u>3,287,821</u>
Expenditure					
Expenditure on charitable activities	8,9	4,005,614	12,837	4,018,451	3,318,121
Total expenditure		<u>(4,005,614)</u>	<u>(12,837)</u>	<u>(4,018,451)</u>	<u>(3,318,121)</u>
Net gains on investments	10	–	(8)	(8)	(6)
Net expenditure and net movement in funds		<u>(181,364)</u>	<u>8</u>	<u>(181,356)</u>	<u>(30,294)</u>
Reconciliation of funds					
Total funds brought forward		1,243,382	526,348	1,769,730	1,800,024
Total funds carried forward		<u>1,062,018</u>	<u>526,356</u>	<u>1,588,374</u>	<u>1,769,730</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 17 to 28 form part of these financial statements.

Strabane & District Caring Services

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	230,893	245,775
Investments	16	526,356	526,348
		<u>757,249</u>	<u>772,123</u>
Current assets			
Stocks	17	9,265	28,500
Debtors	18	69,667	72,391
Cash at bank and in hand		831,736	963,317
		<u>910,668</u>	<u>1,064,208</u>
Creditors: amounts falling due within one year	19	<u>79,543</u>	<u>66,601</u>
Net current assets		<u>831,125</u>	<u>997,607</u>
Total assets less current liabilities		<u>1,588,374</u>	<u>1,769,730</u>
Funds of the charity			
Restricted funds		526,356	526,348
Unrestricted funds		1,062,018	1,243,382
Total charity funds	21	<u>1,588,374</u>	<u>1,769,730</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 14 November 2023, and are signed on behalf of the board by:



Mr J McGinley
Trustee



Mr H Crowe
Trustee

The notes on pages 17 to 28 form part of these financial statements.

Strabane & District Caring Services

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 32 - 36 Bridge Street, Strabane, Co Tyrone, BT82 9AE.

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 Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

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.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

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.

Strabane & District Caring Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are 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.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- 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 any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities 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.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Strabane & District Caring Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	4% reducing balance
Fixtures and fittings	-	10% reducing balance
Motor vehicles	-	25% reducing balance
Equipment	-	20% reducing balance

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Strabane & District Caring Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship (see hedge accounting policy).

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Strabane & District Caring Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Strabane & District Caring Services is a company limited by guarantee and accordingly does not have a share capital.

Every director of the company undertakes to contribute such an amount as may be required, not exceeding £1, to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Fundraising and donations	10,731	–	10,731
Grants			
Derry City & Strabane District Council	–	–	–
DEEDS Grant	–	7,542	7,542
CDHN: Building the Community Pharmacy Partnership Grant	–	–	–
Neighbourhood Health Improvement Project	12,498	–	12,498
Public Health Agency: Developing Healthy Communities	5,167	–	5,167
Western Health & Social Care Trust: Covid Payments	54,670	–	54,670
Department of Health: Training contribution	10,000	–	10,000
BIG Lottery: Stay Young Funding	–	100	100
BIG Lottery: Community Lounge Funding	–	2,905	2,905
Western Health & Social Care Trust: Age Friendly Programme	–	500	500
Honourable Irish Society	–	1,000	1,000
Derry City & Strabane District Council: Community Venue Fund	–	–	–
Derry City & Strabane District Council: Active Citizenship	–	790	790
	<u>93,066</u>	<u>12,837</u>	<u>105,903</u>

Strabane & District Caring Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Fundraising and donations	3,563	–	3,563
Grants			
Derry City & Strabane District Council	1,378	–	1,378
DEEDS Grant	–	1,392	1,392
CDHN: Building the Community Pharmacy Partnership Grant	500	–	500
Neighbourhood Health Improvement Project	19,970	–	19,970
Public Health Agency: Developing Healthy Communities	4,444	–	4,444
Western Health & Social Care Trust: Covid Payments	117,336	–	117,336
Department of Health: Training contribution	9,215	–	9,215
BIG Lottery: Stay Young Funding	–	–	–
BIG Lottery: Community Lounge Funding	–	–	–
Western Health & Social Care Trust: Age Friendly Programme	–	–	–
Honourable Irish Society	–	–	–
Derry City & Strabane District Council: Community Venue Fund	6,900	–	6,900
Derry City & Strabane District Council: Active Citizenship	–	–	–
	<u>163,306</u>	<u>1,392</u>	<u>164,698</u>

Strabane & District Caring Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Luncheon club and Meals-on-wheels	46,213	46,213	26,509	26,509
Power NI: Power generation	178	178	1,599	1,599
Western Health & Social Care Trust: Daycare	58,941	58,941	56,706	56,706
Western Health & Social Care Trust: Domiciliary Care	3,529,524	3,529,524	2,917,953	2,917,953
Domiciliary care - Non-contract	57,501	57,501	71,726	71,726
Western Health & Social Care Trust: Community meals contract	7,540	7,540	8,794	8,794
Western Health & Social Care Trust: Active Living Project	6,733	6,733	6,478	6,478
Western Health & Social Care Trust: Sitting service	7,923	7,923	6,981	6,981
Western Health & Social Care Trust: Contribution to NHIP Development Worker salary	15,789	15,789	11,361	11,361
	<u>3,730,342</u>	<u>3,730,342</u>	<u>3,108,107</u>	<u>3,108,107</u>

7. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
HMRC Coronavirus Statutory Sick Pay Scheme	–	–	7,905	7,905
Employment subsidies	842	842	7,111	7,111
	<u>842</u>	<u>842</u>	<u>15,016</u>	<u>15,016</u>

Strabane & District Caring Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
SDCS - Charitable Activities	168,770	12,837	181,607
Domiciliary & Day Care	3,440,344	–	3,440,344
Luncheon Club & Community Meals	69,699	–	69,699
Community Bus	33,721	–	33,721
Support costs	293,080	–	293,080
	<u>4,005,614</u>	<u>12,837</u>	<u>4,018,451</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
SDCS - Charitable Activities	129,431	1,392	130,823
Domiciliary & Day Care	2,853,159	–	2,853,159
Luncheon Club & Community Meals	52,610	–	52,610
Community Bus	27,315	–	27,315
Support costs	254,214	–	254,214
	<u>3,316,729</u>	<u>1,392</u>	<u>3,318,121</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023 £	Total fund 2022 £
SDCS - Charitable Activities	181,607	–	181,607	130,823
Domiciliary & Day Care	3,440,344	–	3,440,344	2,853,159
Luncheon Club & Community Meals	69,699	–	69,699	52,610
Community Bus	33,721	–	33,721	27,315
Governance costs	–	293,080	293,080	254,214
	<u>3,725,371</u>	<u>293,080</u>	<u>4,018,451</u>	<u>3,318,121</u>

10. Net gains on investments

	Restricted Funds £	Total Funds 2023 £	Restricted Funds £	Total Funds 2022 £
Gains/(losses) on cash held for investment purposes	<u>8</u>	<u>8</u>	<u>6</u>	<u>6</u>

Strabane & District Caring Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	14,882	16,826

12. Auditors remuneration

	2023	2022
	£	£
Fees payable for the audit of the financial statements	2,613	2,597

13. Staff costs

The average head count of employees during the year was 208 (2022: 185). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Management	4	4
Administration	8	8
Ancillary staff	2	2
Daycare and domiciliary care	193	170
Community bus	1	1
	<u>208</u>	<u>185</u>

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

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with Strabane and District Caring Services or a related entity were received by the trustees.

Strabane & District Caring Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2022 and 31 March 2023	<u>447,833</u>	<u>81,292</u>	<u>68,500</u>	<u>58,220</u>	<u>655,845</u>
Depreciation					
At 1 April 2022	243,214	60,859	58,323	47,674	410,070
Charge for the year	<u>8,185</u>	<u>2,043</u>	<u>2,545</u>	<u>2,109</u>	<u>14,882</u>
At 31 March 2023	<u>251,399</u>	<u>62,902</u>	<u>60,868</u>	<u>49,783</u>	<u>424,952</u>
Carrying amount					
At 31 March 2023	<u>196,434</u>	<u>18,390</u>	<u>7,632</u>	<u>8,437</u>	<u>230,893</u>
At 31 March 2022	<u>204,619</u>	<u>20,433</u>	<u>10,177</u>	<u>10,546</u>	<u>245,775</u>

16. Investments

	Other investments £
Cost or valuation	
At 1 April 2022	526,348
Additions	<u>8</u>
At 31 March 2023	<u>526,356</u>
Impairment	
At 1 April 2022 and 31 March 2023	<u>—</u>
Carrying amount	
At 31 March 2023	<u>526,356</u>
At 31 March 2022	<u>526,348</u>

All investments shown above are held at cost.

17. Stocks

	2023 £	2022 £
Personal protective equipment	<u>9,265</u>	<u>28,500</u>

Strabane & District Caring Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Debtors

	2023	2022
	£	£
Trade debtors	16,325	24,017
Prepayments and accrued income	8,546	7,076
Other debtors (see below)	44,796	41,298
	<u>69,667</u>	<u>72,391</u>
	2023	2022
	£	£
Other debtors		
Due from Western Health & Social Care Trust	39,824	23,394
Neighbourhood Health Improvement Project grant due	3,000	9,626
Derry City & Strabane District Council grant due	790	8,278
DEEDS grant due	1,182	—
	<u>44,796</u>	<u>41,298</u>

19. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	31,540	26,200
Social security and other taxes	40,171	40,001
BIG Lottery Grant Not Spent	7,395	400
Winter Health Donations Not Spent	437	—
	<u>79,543</u>	<u>66,601</u>

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £56,000 (2022: £43,946).

Strabane & District Caring Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Gains and losses	At 31 March 2023
	£	£	£	£	£
General funds	<u>1,243,382</u>	<u>3,824,250</u>	<u>(4,005,614)</u>	<u>-</u>	<u>1,062,018</u>

	At 1 April 2021	Income	Expenditure	Gains and losses	At 31 March 2022
	£	£	£	£	£
General funds	<u>1,273,682</u>	<u>3,286,429</u>	<u>(3,316,729)</u>	<u>-</u>	<u>1,243,382</u>

Restricted funds

	At 1 April 2022	Income	Expenditure	Gains and losses	At 31 March 2023
	£	£	£	£	£
Restricted Fund	<u>526,348</u>	<u>12,837</u>	<u>(12,837)</u>	<u>8</u>	<u>526,356</u>

	At 1 April 2021	Income	Expenditure	Gains and losses	At 31 March 2022
	£	£	£	£	£
Restricted Fund	<u>526,342</u>	<u>1,392</u>	<u>(1,392)</u>	<u>6</u>	<u>526,348</u>

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	230,893	-	230,893
Investments	-	526,356	526,356
Current assets	908,206	2,462	910,668
Creditors less than 1 year	(77,081)	(2,462)	(79,543)
Net assets	<u>1,062,018</u>	<u>526,356</u>	<u>1,588,374</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	245,775	-	245,775
Investments	-	526,348	526,348
Current assets	1,064,008	-	1,064,008
Creditors less than 1 year	(66,401)	-	(66,401)
Net assets	<u>1,243,382</u>	<u>526,348</u>	<u>1,769,730</u>