

COMPANY REGISTRATION NUMBER: NI028244
CHARITY REGISTRATION NUMBER: NIC100218

Strabane & District Caring Services
Company Limited by Guarantee
Financial Statements
31 March 2025

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 2025

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Strabane & District Caring Services

Company Limited by Guarantee

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

Year ended 31 March 2025

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 2025.

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 John McGinley
Mr Patrick Wallace
Mr Raymonde McDaid
Mrs Geraldine Curran
Mr Howard Crowe
Mrs Carmel Farrell
Mrs Jacqueline Timoney (Resigned 17 May 2024)
Ms Mary McElroy
Mrs Bernadette Hunter

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 2025

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 8 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 2025

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 2025

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 a 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 2025

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 2025

Achievements and performance

Details of significant activities

During the year, the company provided Domiciliary Care services daily to 2,913 individual service users, delivering a total of 227,726 care hours across 561,988 visits. This service enables individuals with varying levels of need-whether due to illness, long-term medical conditions, or age-related challenges-to remain in their own homes for as long as possible. The level and frequency of care is tailored to each person's circumstances, ranging from short-term intensive support to long-term, lower-level assistance. Care provided includes personal care, mobility support, administration of medicines, stoma and catheter care, continence care, shopping, laundry, respite care, and light household duties.

Our Carers Support Service provided an average of 66 hours per month to individuals in the Strabane area, offering at-home respite for informal carers. Support ranged from one-to-one companionship to assistance with feeding and basic personal care, giving carers valuable time for rest or other commitments.

We also delivered Day Care and Day Opportunities for individuals living with physical or sensory impairments and/or Acquired Brain Injury. Many of our members are living with progressive conditions, and the Day Care Centre is focused on promoting independence through activities that encourage ability and participation. This service is person-centred, designed to enable and encourage individuals to develop independence, social connections, and active engagement within society. Day Opportunities allow those who are more independent to pursue activities of their choice, such as socialising, shopping, or attending courses, supported by our staff to ensure safety and inclusion.

We provide a Community Meals on Wheels service in the Strabane district. This is partially contracted through the WHSCT and substantially supplemented from The National Lottery Community Fund Northern Ireland. This service is a local support initiative that delivers freshly prepared, nutritious meals directly to individuals who may struggle to cook for themselves. The service is typically aimed at older people, those living with disabilities, people recovering from illness or surgery, and others who are isolated or vulnerable in the community. We currently provide for 100 service users delivering up to 80 meals per day.

As contract holder for the Health & Wellbeing Neighbourhood Renewal Project, we continued to deliver services across Strabane and surrounding areas. Using a community development approach, this project brings together representatives from the community, voluntary, and statutory sectors to tackle health inequalities. Programmes delivered through this initiative aim to reduce obesity, improve mental health and wellbeing, and promote collaborative working to improve health outcomes to those living in the Neighbourhood renewal areas. Throughout the year 316 individuals actively engaged in 16 different initiatives such as fitness programmes, dance classes, meditation and mindfulness programmes, creative activities and self defence classes.

In partnership with the Old Library Trust Healthy Living Centre, Derry, we host the DEEDS (Dementia Engaged and Empowered in Derry and Strabane) group. This initiative supports people living with dementia and their carers through social and activity groups, drop-in sessions, and training opportunities. Its core aim is to enable people with dementia to remain well and active within their communities for as long as possible.

The Stay Young group, comprising more than 20 women, continued to meet weekly at SDCS to participate in activities and outings. The group plays a vital role in reducing isolation, fostering friendships, and promoting health and wellbeing. During the pandemic and lockdowns, we maintained

Strabane & District Caring Services

Company Limited by Guarantee

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

Year ended 31 March 2025

engagement through social media, Zoom, and the delivery of activity packs to participants' homes.

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 maximise the availability and scope of services, ensuring beneficiaries receive the most appropriate support.

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

Our objectives and funding focus our services on those living in Northern Ireland, and we continue to ensure equal access to our programmes. Monitoring is carried out across gender, race, religion or belief, disability, and sexual orientation to ensure inclusivity and fairness. We believe this commitment to equality has contributed to the strong outcomes achieved across all communities we serve.

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, to maintain quality and accountability.

Financial review

Review of the Business

The Company is non-profit making with net incoming resources of £153,529 for the year. The management continues to be engaged in ongoing efficiency savings and is aware of the sustainable use of resources.

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Company Limited by Guarantee

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

Year ended 31 March 2025

Financial review *(continued)*

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 £1,250,000 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.

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.

Strabane & District Caring Services

Company Limited by Guarantee

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

Year ended 31 March 2025

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 16 October 2025 and signed on behalf of the board of trustees by:



Mr John 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 2025

Opinion

We have audited the financial statements of Strabane & District Caring Services (the 'charity') for the year ended 31 March 2025 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 2025 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 2025

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.

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 2025

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 2025

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 2025

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

16 October 2025

Strabane & District Caring Services

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
Income and endowments	Note				
Donations and legacies	5	33,784	49,373	83,157	57,234
Charitable activities	6	4,986,979	–	4,986,979	4,636,797
Other income	7	1,148	–	1,148	625
Total income		<u>5,021,911</u>	<u>49,373</u>	<u>5,071,284</u>	<u>4,694,656</u>
Expenditure					
Expenditure on charitable activities	8,9	<u>4,870,299</u>	<u>49,373</u>	<u>4,919,672</u>	<u>4,678,863</u>
Total expenditure		<u>(4,870,299)</u>	<u>(49,373)</u>	<u>(4,919,672)</u>	<u>(4,678,863)</u>
Net gains on investments	10	–	(1,917)	(1,917)	(1,183)
Net income and net movement in funds		<u>151,612</u>	<u>1,917</u>	<u>153,529</u>	<u>16,976</u>
Reconciliation of funds					
Total funds brought forward		<u>1,077,811</u>	<u>527,539</u>	<u>1,605,350</u>	<u>1,588,374</u>
Total funds carried forward		<u>1,229,423</u>	<u>529,456</u>	<u>1,758,879</u>	<u>1,605,350</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 31 form part of these financial statements.

Strabane & District Caring Services

Company Limited by Guarantee

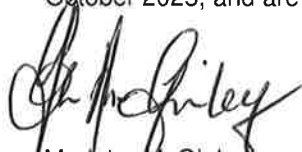
Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	15	235,115	217,600
Investments	16	529,455	527,538
		<u>764,570</u>	<u>745,138</u>
Current assets			
Stocks	17	5,255	5,600
Debtors	18	105,017	143,000
Cash at bank and in hand		1,041,406	819,543
		<u>1,151,678</u>	<u>968,143</u>
Creditors: amounts falling due within one year	19	<u>127,875</u>	<u>107,931</u>
Net current assets		<u>1,023,803</u>	<u>860,212</u>
Total assets less current liabilities		<u>1,788,373</u>	<u>1,605,350</u>
Creditors: amounts falling due after more than one year	20	<u>(29,494)</u>	<u>–</u>
Net assets		<u>1,758,879</u>	<u>1,605,350</u>
Funds of the charity			
Restricted funds		529,456	527,539
Unrestricted funds		1,229,423	1,077,811
Total charity funds	22	<u>1,758,879</u>	<u>1,605,350</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 16 October 2025, and are signed on behalf of the board by:


Mr John McGinley
Trustee


Mr Howard Crowe
Trustee

The notes on pages 17 to 31 form part of these financial statements.

Strabane & District Caring Services

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

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 2025

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 2025

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 2025

3. Accounting policies *(continued)*

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Strabane & District Caring Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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 2025

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 2025 £
Donations			
Fundraising and donations	4,333	–	4,333

Strabane & District Caring Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Grants			
Neighbourhood Health Improvement Project: Additional Living	–	–	–
DEEDS Grant	–	3,839	3,839
Derry City and Strabane District Council: Age Friendly	–	6,851	6,851
Derry City and Strabane District Council: Healthy Towns	–	7,611	7,611
Neighbourhood Health Improvement Project Public Health Agency: Developing Healthy Communities	12,498	–	12,498
Bogside & Brandywell Health Forum: Positive Ageing Programme	6,785	–	6,785
National Lottery Community Fund: People and Communities	8	492	500
Department of Health: Training contribution	–	12,771	12,771
BIG Lottery: Stay Young Funding	8,520	–	8,520
BIG Lottery: Community Lounge Funding	–	466	466
Department for Communities Neighbourhood Renewal Grant	–	928	928
Derry City & Strabane District Council: Hardship Programme	–	12,872	12,872
Derry City & Strabane District Council: Active Citizenship	–	362	362
Derry City & Strabane District Council: Active Citizenship	1,640	–	1,640
Derry City & Strabane District Council: Be Active Waterside Neighbourhood Partnership	–	–	–
	–	3,181	3,181
	<u>33,784</u>	<u>49,373</u>	<u>83,157</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Fundraising and donations	4,826	–	4,826

Strabane & District Caring Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Neighbourhood Health Improvement Project: Additional Living	1,500	–	1,500
DEEDS Grant	–	4,698	4,698
Derry City and Strabane District Council: Age Friendly	50	–	50
Derry City and Strabane District Council: Healthy Towns	–	500	500
Neighbourhood Health Improvement Project Public Health Agency: Developing Healthy Communities	12,498	–	12,498
Bogside & Brandywell Health Forum: Positive Ageing Programme	4,447	–	4,447
National Lottery Community Fund: People and Communities	–	420	420
Department of Health: Training contribution	–	–	–
BIG Lottery: Stay Young Funding	10,680	–	10,680
BIG Lottery: Community Lounge Funding	–	1,406	1,406
Department for Communities Neighbourhood Renewal Grant	–	2,049	2,049
Derry City & Strabane District Council: Hardship Programme	–	–	–
Derry City & Strabane District Council: Active Citizenship	–	10,966	10,966
Derry City & Strabane District Council: Be Active	–	350	350
Waterside Neighbourhood Partnership	–	2,500	2,500
	344	–	344
	<u>34,345</u>	<u>22,889</u>	<u>57,234</u>

Strabane & District Caring Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Luncheon club, Community Lounge and Meals-on-wheels	69,825	69,825	60,578	60,578
Power NI: Power generation	1,621	1,621	1,172	1,172
Western Health & Social Care Trust: Daycare	65,453	65,453	61,911	61,911
Western Health & Social Care Trust: Domiciliary Care	4,766,690	4,766,690	4,436,486	4,436,486
Domiciliary care - Non-contract	43,128	43,128	39,066	39,066
Western Health & Social Care Trust: Community meals contract	8,480	8,480	8,062	8,062
Western Health & Social Care Trust: Active Living Project	7,477	7,477	7,073	7,073
Western Health & Social Care Trust: Sitting service	8,058	8,058	7,622	7,622
Western Health & Social Care Trust: Contribution to NHIP Development Worker salary	16,247	16,247	14,827	14,827
	<u>4,986,979</u>	<u>4,986,979</u>	<u>4,636,797</u>	<u>4,636,797</u>

7. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Employment subsidies	<u>1,148</u>	<u>1,148</u>	<u>625</u>	<u>625</u>

Strabane & District Caring Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
SDCS - Charitable Activities	171,109	49,373	220,482
Domiciliary & Day Care	4,244,848	–	4,244,848
Luncheon Club & Community Meals	85,309	–	85,309
Community Bus	36,271	–	36,271
Support costs	332,762	–	332,762
	<u>4,870,299</u>	<u>49,373</u>	<u>4,919,672</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
SDCS - Charitable Activities	164,326	22,889	187,215
Domiciliary & Day Care	4,078,157	–	4,078,157
Luncheon Club & Community Meals	78,556	–	78,556
Community Bus	30,955	–	30,955
Support costs	303,980	–	303,980
	<u>4,655,974</u>	<u>22,889</u>	<u>4,678,863</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025 £	Total fund 2024 £
SDCS - Charitable Activities	220,482	–	220,482	187,215
Domiciliary & Day Care	4,244,848	–	4,244,848	4,078,157
Luncheon Club & Community Meals	85,309	–	85,309	78,556
Community Bus	36,271	–	36,271	30,955
Governance costs	–	332,762	332,762	303,980
	<u>4,586,910</u>	<u>332,762</u>	<u>4,919,672</u>	<u>4,678,863</u>

10. Net gains on investments

	Restricted Funds £	Total Funds 2025 £	Restricted Funds £	Total Funds 2024 £
Gains/(losses) on cash held for investment purposes	<u>1,917</u>	<u>1,917</u>	<u>1,183</u>	<u>1,183</u>

Strabane & District Caring Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

11. Net income

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	21,411	13,293

12. Auditors remuneration

	2025	2024
	£	£
Fees payable for the audit of the financial statements	2,716	2,879

13. Staff costs

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

	2025	2024
	£	£
Wages and salaries	4,061,229	3,883,306
Social security costs	279,881	267,716
Employer contributions to pension plans	71,248	66,101
	<u>4,412,358</u>	<u>4,217,123</u>

The average head count of employees during the year was 253 (2024: 234). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Management	4	4
Administration	7	7
Ancillary staff	3	2
Daycare and domiciliary care	237	220
Community bus	2	1
	<u>253</u>	<u>234</u>

No employee received employee benefits of more than £60,000 during the year (2024: 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 2025

15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2024	447,833	81,292	68,500	58,220	655,845
Additions	—	—	32,935	5,991	38,926
At 31 March 2025	<u>447,833</u>	<u>81,292</u>	<u>101,435</u>	<u>64,211</u>	<u>694,771</u>
Depreciation					
At 1 April 2024	259,256	64,741	62,777	51,471	438,245
Charge for the year	7,543	1,655	9,665	2,548	21,411
At 31 March 2025	<u>266,799</u>	<u>66,396</u>	<u>72,442</u>	<u>54,019</u>	<u>459,656</u>
Carrying amount					
At 31 March 2025	<u>181,034</u>	<u>14,896</u>	<u>28,993</u>	<u>10,192</u>	<u>235,115</u>
At 31 March 2024	<u>188,577</u>	<u>16,551</u>	<u>5,723</u>	<u>6,749</u>	<u>217,600</u>

16. Investments

	Other investments £
Cost or valuation	
At 1 April 2024	527,538
Additions	1,917
At 31 March 2025	<u>529,455</u>
Impairment	
At 1 April 2024 and 31 March 2025	—
Carrying amount	
At 31 March 2025	<u>529,455</u>
At 31 March 2024	<u>527,538</u>

All investments shown above are held at cost.

17. Stocks

	2025 £	2024 £
Personal protective equipment	<u>5,255</u>	<u>5,600</u>

Strabane & District Caring Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Debtors

	2025	2024
	£	£
Trade debtors	10,409	7,249
Prepayments and accrued income	14,060	9,597
Other debtors (see below)	80,548	126,154
	<u>105,017</u>	<u>143,000</u>

	2025	2024
	£	£
Other debtors		
Due from Western Health & Social Care Trust	41,569	107,635
National Lottery Community Fund: People and Communities Grant due	8,931	–
Due from Public Health Agency: Developing Healthy Communities	1,508	1,224
Neighbourhood Health Improvement Project grant due	1,318	4,873
Derry City & Strabane District Council grant due	12,041	6,602
Department for Communities Neighbourhood Renewal grant due	12,872	–
DEEDS grant due	2,198	5,820
Peace Plus Grant Due	111	–
	<u>80,548</u>	<u>126,154</u>

19. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	65,488	46,034
Social security and other taxes	53,285	56,196
National Lottery Community Fund: Peoples and Communities Grant not spent	5,626	–
BIG Lottery Grant Not Spent	2,151	3,939
Winter Health Donations Not Spent	–	187
Other creditors (see below)	1,325	1,575
	<u>127,875</u>	<u>107,931</u>

Strabane & District Caring Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Creditors: amounts falling due within one year *(continued)*

	2025 £	2024 £
Other creditors		
Derry City & Strabane District Council: Active Citizenship Grant not spent	–	665
PHA Developing Healthy Communities funding not spent	–	910
Derry City & Strabane District Council: Age Friendly Grant not spent	717	–
Policing and Community Safety Partnership Grant not spent	434	–
Fountain Street Community Developments Association: Good Relations Grant not spent	174	–
	<u>1,325</u>	<u>1,575</u>

20. Creditors: amounts falling due after more than one year

	2025 £	2024 £
Accruals and deferred income	<u>29,494</u>	<u>–</u>

21. 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 £71,248 (2024: £66,101).

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	Gains and losses £	At 31 March 2025 £
General funds	<u>1,077,811</u>	<u>5,021,911</u>	<u>(4,870,299)</u>	–	<u>1,229,423</u>

	At 1 April 2023 £	Income £	Expenditure £	Gains and losses £	At 31 March 2024 £
General funds	<u>1,062,018</u>	<u>4,671,767</u>	<u>(4,655,974)</u>	–	<u>1,077,811</u>

Strabane & District Caring Services

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

22. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2024	Income	Expenditure	Gains and losses	At 31 March 2025
	£	£	£	£	£
Restricted Fund	527,539	49,373	(49,373)	1,917	529,456

	At 1 April 2023	Income	Expenditure	Gains and losses	At 31 March 2024
	£	£	£	£	£
Restricted Fund	526,356	22,889	(22,889)	1,183	527,539

23. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Tangible fixed assets	205,621	29,494	235,115
Investments	–	529,455	529,455
Current assets	1,138,062	13,616	1,151,678
Creditors less than 1 year	(114,259)	(13,616)	(127,875)
Creditors greater than 1 year	–	(29,494)	(29,494)
Net assets	1,229,424	529,455	1,758,879

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	217,600	–	217,600
Investments	–	527,539	527,539
Current assets	958,023	10,121	968,144
Creditors less than 1 year	(97,812)	(10,121)	(107,933)
Creditors greater than 1 year	–	–	–
Net assets	1,077,811	527,539	1,605,350

Strabane & District Caring Services

Company Limited by Guarantee

Management Information

Year ended 31 March 2025

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

Strabane & District Caring Services

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025	2024
	£	£
Income and endowments		
Donations and legacies		
Fundraising and donations	4,333	4,826
Neighbourhood Health Improvement Project: Additional Living DEEDS Grant	—	1,500
Derry City and Strabane District Council: Age Friendly	3,839	4,698
Derry City and Strabane District Council: Healthy Towns	6,851	50
Derry City and Strabane District Council: Peace Plus Programme	—	500
Neighbourhood Health Improvement Project	7,611	—
Public Health Agency: Developing Healthy Communities	12,498	12,498
Bogside & Brandywell Health Forum: Positive Ageing Programme	6,785	4,447
National Lottery Community Fund: People and Communities	500	420
Department of Health: Training contribution	12,771	—
BIG Lottery: Stay Young Funding	8,520	10,680
BIG Lottery: Community Lounge Funding	466	1,406
Department for Communities Neighbourhood Renewal Grant	928	2,049
Derry City & Strabane District Council: Hardship Programme	12,872	—
Derry City & Strabane District Council: Active Citizenship	362	10,966
Derry City & Strabane District Council: Be Active	1,640	350
Waterside Neighbourhood Partnership	—	2,500
Consensual Grant Making Fund	—	344
Policing & Community Safety Partnership Grant	1,349	—
Fountain Street Community Development Association: Good Relations Grant	566	—
	1,266	—
	<u>83,157</u>	<u>57,234</u>
Charitable activities		
Luncheon club, Community Lounge and Meals-on-wheels	69,825	60,578
Power NI: Power generation	1,621	1,172
Western Health & Social Care Trust: Daycare	65,453	61,911
Western Health & Social Care Trust: Domiciliary Care	4,766,690	4,436,486
Domiciliary care - Non-contract	43,128	39,066
Western Health & Social Care Trust: Community meals contract	8,480	8,062
Western Health & Social Care Trust: Active Living Project	7,477	7,073
Western Health & Social Care Trust: Sitting service	8,058	7,622
Western Health & Social Care Trust: Contribution to NHIP Development Worker salary	16,247	14,827
	<u>4,986,979</u>	<u>4,636,797</u>
Other income		
Employment subsidies	1,148	625
	<u>1,148</u>	<u>625</u>
Total income	<u>5,071,284</u>	<u>4,694,656</u>

Strabane & District Caring Services

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2025

	2025	2024
	£	£
Expenditure on charitable activities		
Luncheon Club and Meals On Wheels Consumables	46,401	44,121
Wages and salaries	4,061,229	3,883,306
Employer's NIC	279,881	267,716
Pension costs	71,248	66,101
Rates and water	579	541
Light and heat	9,814	11,336
Repairs and maintenance	6,200	8,503
Insurance	14,208	11,307
Community Bus costs	10,753	7,029
Travel costs	125,326	147,881
Legal and professional fees	2,520	–
Consultancy fees	23,508	–
Cost of trustees meetings	1,086	589
Audit fees	2,716	2,879
Telephone	10,632	11,059
Stationery and advertising	12,482	9,685
Amortisation	(9,432)	–
Depreciation	21,411	13,293
Subscriptions	2,048	1,578
Computer and software costs	80,560	65,758
Personal protective equipment	28,324	28,257
Accountant fees	600	750
Nett change in stock of personal protective equipment	344	3,666
Bad debts written off	–	5,542
Bank charges and interest	1,804	1,684
Staff and directors training	41,992	38,797
Sundries	1,911	889
Active Living costs inc admin fees	1,600	1,980
BIG Lottery Community Lounge Programme Costs	928	2,049
Winter Health programme	–	3,750
Neighbourhood Health Improvement Project	12,499	12,498
Hardship Fund Programme Expenditure	362	10,966
Public Health Agency: Developing Healthy Communities	6,785	4,447
Healthy Towns Programme Expenditure	–	505
BIG Lottery: Stay Young Programme Costs	466	1,406
Be Active programme Costs	–	2,500
DEEDS project costs	3,839	4,698
National Lottery Community Fund: People and Communities	12,771	–
Positive Ageing expenditure	492	420
Programme costs	350	1,027
Age Friendly Programme Costs	6,851	–
Derry City and Strabane District Council: Active Citizenship Programme	600	350
Policing and Community Safety Partnership	566	–
Peace Plus programme costs	7,611	–
Department for Communities Neighbourhood Renewal Programme costs	12,872	–
Consensual grant fund costs	1,349	–
Honourable Irish programme costs	121	–
Carried forward	4,918,206	4,678,863

Strabane & District Caring Services

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2025

	2025 £	2024 £
Brought forward	4,918,206	4,678,863
Staying Active programme costs	200	—
Good Relations Programme Costs	1,266	—
	<u>4,919,672</u>	<u>4,678,863</u>
Total expenditure	<u>(4,919,672)</u>	<u>(4,678,863)</u>
Net gains on investments		
Gains/(losses) on cash held for investment purposes	<u>(1,917)</u>	<u>(1,183)</u>
Net income	<u>153,529</u>	<u>16,976</u>

Strabane & District Caring Services

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
SDCS - Charitable Activities		
Activities undertaken directly		
Development workers salary	30,948	27,945
Development workers employer's NIC	3,016	2,601
Development workers pension costs		
Rates & water	579	541
Light & heat	9,814	11,336
Repairs & maintenance	6,200	8,503
Insurance	14,208	11,307
Telephone	10,632	11,059
Stationery and advertising	12,482	9,685
Amortisation	(9,432)	–
Depreciation	21,411	13,293
Subscriptions	2,048	1,578
Accountant fees	600	750
Bank charges and interest	1,804	1,684
Staff and directors training	41,992	38,797
Sundries	1,911	889
Active Living costs inc admin fees	1,600	1,980
BIG Lottery Community Lounge Programme Costs	928	2,049
Winter Health programme	–	3,750
Neighbourhood Health Improvement Project	12,499	12,498
Hardship Fund Programme Expenditure	362	10,966
Public Health Agency: Developing Healthy Communities	6,785	4,447
Healthy Towns Programme Expenditure	–	505
BIG Lottery: Stay Young Programme Costs	466	1,406
Be Active programme Costs	–	2,500
DEEDS project costs	3,839	4,698
National Lottery Community Fund: People and Communities	12,771	–
Positive Ageing expenditure	492	420
Programme costs	350	1,027
Age Friendly Programme Costs	6,851	–
Derry City and Strabane District Council: Active Citizenship Programme	600	350
Policing and Community Safety Partnership	566	–
Carried forward	197,063	187,215

Strabane & District Caring Services

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2025

	2025 £	2024 £
Brought forward	197,063	187,215
Peace Plus programme costs	7,611	—
Department for Communities Neighbourhood Renewal Programme costs	12,872	—
Consensual grant fund costs	1,349	—
Honourable Irish programme costs	121	—
Staying Active programme costs	200	—
Good Relations Programme Costs	1,266	—
	<u>220,482</u>	<u>187,215</u>
Domiciliary & Day Care		
<i>Activities undertaken directly</i>		
Wages and salaries	3,701,249	3,536,282
Employer's NIC	244,744	236,185
Pension costs	64,301	60,128
Travel costs	125,326	147,881
Computer and software costs	80,560	65,758
Personal protective equipment	28,324	28,257
Nett change in stock of personal protective equipment	344	3,666
	<u>4,244,848</u>	<u>4,078,157</u>
Luncheon Club & Community Meals		
<i>Activities undertaken directly</i>		
Luncheon Club and Meals-on-wheels consumables	46,401	44,121
Direct charitable activity 3 - wages/salaries	35,350	31,946
Direct charitable activity 3 - employer's NIC	2,784	1,904
Direct charitable activity 3 - pension costs	774	585
	<u>85,309</u>	<u>78,556</u>
Community Bus		
<i>Activities undertaken directly</i>		
Wages and salaries	23,494	22,118
Employer's NIC	2,024	1,808
Community bus costs	10,753	7,029
	<u>36,271</u>	<u>30,955</u>
Governance costs		
Administration wages and salaries	270,188	265,015
Employer's NIC	27,313	25,218
Pension costs	5,432	4,737
Audit fees	2,716	2,879
Legal and other professional fees	2,520	—
Consultancy fees	23,508	—
Costs of trustees' meetings	1,085	589
Bad debts written off	—	5,542
	<u>332,762</u>	<u>303,980</u>
Carried forward	332,762	303,980

Strabane & District Caring Services

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2025

	2025 £	2024 £
Brought forward	332,762	303,980
	<u>332,762</u>	<u>303,980</u>
Expenditure on charitable activities	<u>4,919,672</u>	<u>4,678,863</u>
