

Charity number: NIC100580

Forum in Omagh for Community Understanding and Support

Members' report and financial statements

for the year to 31 March 2022

FOCUS

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Legal and administrative information

Charity number	NIC100580
Registered office	2nd Floor Community House 2 Drumragh Avenue OMAGH
Secretary	Hazel McGuigan
Accountants	O'Donnell & Mellon 19/21 Castle Street OMAGH Co. Tyrone
Bankers	First Trust Bank High Street OMAGH Co. Tyrone.

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Report of the trustees for the year ended 31 March 2022

The Trustees present their report and the financial statements for the year ended 31st March 2022. The Trustees who served during the year and up to the date of this report are detailed below.

Structure, governance and management

James Sharkey	Chairperson	Gallow's Hill Community Assoc.
Hazel McGuigan	Secretary	Campsie Resident's Assoc.
Rozella Kelly	Treasurer	Culmore & O'Kane Resident's Assoc.
Valarie Duncan		Hospital Road Community Assoc.
Mary T Conway		Omagh Forum for Rural Assoc.
Michael Roddy		Omagh Independent Advice Services
Joe Lindsay		Coolnagard Community Assoc.
Peggy Colgan		MACCA
Peter O'Hanlon		Coolnagard Community Assoc.
Aiden Dunphy		Community Rhythms

Objectives and activities

The principal activity of the Forum is to promote the benefits of the people in Omagh and surrounding districts in County Tyrone.

Achievements and performance

FOCUS continues to support local Community & Voluntary sector groups via the use of practical resources, advocacy, lobbying and Governance support. FOCUS maintain representation on various partnerships and Boards, including Peace Plus Partnership, Neighbourhood Renewal Partnership and Omagh Community House. FOCUS continues to be integral in the delivery of Omagh Community House's project "New Beginnings, Community Voices" which incorporates partnership working between Omagh Community House, Omagh Ethnic Communities Support Group and FOCUS. FOCUS have also designed, and are delivering, a new project for Carers, funded via the Department for Health.

Statement of trustees' responsibilities

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable in Northern Ireland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the will continue in operation.


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Report of the trustees for the year ended 31 March 2022

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the and enable Trustees to ensure that the financial statements comply with the Charity Act (Northern Ireland) 2008. Trustees are also responsible for safeguarding the assets of the and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' have had regard to the Commission's Public benefit requirement statutory guidance.

On behalf of the board



Hazel McGuigan

Secretary

20 March 2023

Charity Number: NIC100580

2nd Floor
Community House
2 Drumragh Avenue
Omagh

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Independent examiner's report to the Members on the unaudited financial statements of FOCUS.

We report on the financial statements of FOCUS for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of Members and independent examiner

As the charity's members you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is our responsibility to state, on the basis of our examination whether particular matters have come to my attention.

Basis of independent examiner's statement

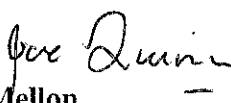
Our examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (i) which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep proper books of account in accordance with Section 63 of the Charities Act; and
 - to prepare accounts which accord with the books of account and comply with the accounting requirement of the Acthave not been met; or

- (ii) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Joe Quinn 
O'Donnell & Mellon
Independent examiner

19/21 Castle Street,
Omagh,
Co. Tyrone.

20 March 2023

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Statement of financial activities

For the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	Designated funds £	2022 Total £	2021 Total £
Income and endowments from						
Donations and legacies	2	3,652		-	3,652	12,316
Charitable activities	3	-	52,568	-	52,568	48,237
Other	4	7,049		-	7,049	8,604
Total income and endowments		<u>10,701</u>	<u>52,568</u>	<u>-</u>	<u>63,269</u>	<u>69,157</u>
Expenditure on						
Charitable activities	5	1,893	60,149	-	62,042	56,612
Other	6	2,409	-	-	2,409	3,173
Total		<u>4,302</u>	<u>60,149</u>	<u>-</u>	<u>64,451</u>	<u>59,785</u>
Net movement in funds		<u>6,399</u>	<u>(7,581)</u>	<u>-</u>	<u>(1,182)</u>	<u>9,372</u>
Total funds brought forward		<u>53,189</u>	<u>(35,979)</u>	<u>6,614</u>	<u>23,824</u>	<u>14,452</u>
Total funds carried forward		<u>59,588</u>	<u>(43,560)</u>	<u>6,614</u>	<u>22,642</u>	<u>23,824</u>

The notes on pages 7 to 11 form an integral part of these financial statements.

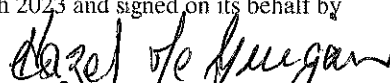
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Balance sheet as at 31 March 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	8		6,673		8,897
Current assets					
Debtors	9	4,428		11,995	
Bank and cash		11,541		4,656	
		<u>15,969</u>		<u>16,651</u>	
Creditors: amounts falling due within one year	10	-		(1,724)	
Net current assets			<u>15,969</u>		<u>14,927</u>
Net assets			<u>22,642</u>		<u>23,824</u>
Funds					
Designated funds			6,614		6,614
Restricted income funds			(43,560)		(35,979)
Unrestricted income funds			59,588		53,189
Total funds			<u>22,642</u>		<u>23,824</u>

The financial statements were approved by the members on 20 March 2023 and signed on its behalf by


Jim Sharkey


Hazel McGuigan

The notes on pages 7 to 11 form an integral part of these financial statements.

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Notes to the financial statements for the year ended 31 March 2022

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

1.1. Basis of accounting and assessment of going concern

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: 'Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) issued on 16 July 2014 and the Charities Act (Northern Ireland) 2008.

The charity constitutes a public benefit entity as defined by FRS 102.

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

1.2. Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatement were required.

1.3. Cashflow

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

1.4. Incoming resources

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

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

1.5. Resources expended

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

Resources expended are recognised in the year in which they are incurred.
Cost of charitable activities include governance costs and support costs.

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

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Notes to the financial statements for the year ended 31 March 2022

1.6. Tangible fixed assets and depreciation

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

Fixtures, fittings and equipment - 25% Reducing Balance

2. Donations and legacies

	2022 Total £	2021 Total £
Other	3,652	12,316
Covid Grants		-
	<u>3,652</u>	<u>12,316</u>

3. Income from Charitable activities

	Restricted funds £	2022 £	2021 £
Department for Communities	49,119	49,119	48,237
Community Finance Ireland	3,449	3,449	-
Creative Cafes		-	-
	<u>52,568</u>	<u>52,568</u>	<u>48,237</u>

4. Other income

	Unrestricted funds £	2022 Total £	2021 Total £
Administration charges	7,049	7,049	8,604
	<u>7,049</u>	<u>7,049</u>	<u>8,604</u>

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Notes to the financial statements for the year ended 31 March 2022

5. Charitable activities

	Charitable Governance		Other	2022 Total £	2021 Total £
	activities £	costs £	Support costs £		
Creative Cafes programme	-	-	-	-	-
Wages & salaries	-	-	48,118	48,118	42,557
Administrative support	-	-	-	-	-
Training	-	-	250	250	-
Staff travel	-	-	767	767	48
Rent	3,850	-	1,185	5,035	5,391
Heat & light	1,344	-	413	1,757	1,481
Office insurance	790	-	243	1,033	1,009
Telephone	534	-	164	698	788
Postage & stationery	669	-	206	875	1,624
Computer costs	-	-	101	101	162
Trustees meetings	-	256	-	256	144
Accountancy	-	1,374	-	1,374	1,412
General	-	-	120	120	180
Support costs (see below)	-	1,657	-	1,657	1,817
	<u>7,187</u>	<u>3,287</u>	<u>51,567</u>	<u>62,041</u>	<u>56,613</u>
Support costs					
Rent		888			
Heat & light		310			
Office insurance		182			
Telephone		123			
Postage & stationery		154			
		<u>1,657</u>			

The breakdown of support costs and their allocation to governance costs are shown above. Average staff time has been used as the basis of apportionment.

6. Other expenditure

	Unrestricted funds £	2022 Total £	2021 Total £
Bank charges	185	185	208
Depreciation on FF & Equipment	2,224	2,224	2,965
	<u>2,409</u>	<u>2,409</u>	<u>3,173</u>

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Notes to the financial statements for the year ended 31 March 2022

7. Analysis of staff costs and remuneration of key management personnel

	2022	2021
	£	£
Wages and salaries	48,118	42,557

The average numbers of employees during the year was 2 with all employees time involved in providing either support to the governance of the charity or support services to charitable activities.

The charity considers its key management personnel comprise the trustees and the Co-ordinator.

No members received remuneration or expenses during the year.

8. Tangible fixed assets

	Fixtures, fittings and equipment	Total
	£	£
Cost		
At 1 April 2021	41,566	41,566
At 31 March 2022	41,566	41,566
Depreciation		
At 1 April 2021	32,669	32,669
Charge for the year	2,224	2,224
At 31 March 2022	34,893	34,893
Net book values		
At 31 March 2022	6,673	6,673
At 31 March 2021	8,897	8,897

9. Debtors

	2022	2021
	£	£
DfC	-	2430
FODC Creative Cafes	-	500
FODC ATS	270	
Shandon Park	1019	
New beginnings/Community Voices	110	
Connected companies	3,029	9,065
	4,428	11,995

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Notes to the financial statements for the year ended 31 March 2022

10. Creditors: amounts falling due within one year	2022	2021
	£	£
Participating interest creditor	-	1,724
	<u> </u>	<u> </u>