

Charity number: NIC100580

Forum in Omagh for Community Understanding and Support

Members' report and financial statements

for the year to 31 March 2023

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 East Bridge Street Enniskillen Co. Fermanagh

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Report of the trustees for the year ended 31 March 2023

The Trustees present their report and the financial statements for the year ended 31st March 2023. 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 2023

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
29 March 2024



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 2023 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.

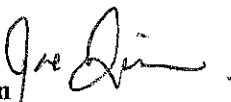
Basis of independent examiner's statement

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.

29 March 2024

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Statement of financial activities For the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	Designated funds £	2023 Total £	2022 Total £
Income and endowments from						
Donations and legacies	2	743		-	743	3,652
Charitable activities	3	-	65,836	-	65,836	52,568
Other	4	16,159		-	16,159	7,049
Total income and endowments		<u>16,902</u>	<u>65,836</u>	<u>-</u>	<u>82,738</u>	<u>63,269</u>
Expenditure on						
Charitable activities	5	3,075	72,360	-	75,435	62,042
Other	6	3,208	-	-	3,208	2,409
Total		<u>6,283</u>	<u>72,360</u>	<u>-</u>	<u>78,643</u>	<u>64,451</u>
Net movement in funds		<u>10,619</u>	<u>(6,524)</u>	<u>-</u>	<u>4,095</u>	<u>(1,182)</u>
Total funds brought forward		<u>59,588</u>	<u>(43,560)</u>	<u>6,614</u>	<u>22,642</u>	<u>23,824</u>
Total funds carried forward		<u><u>70,207</u></u>	<u><u>(50,084)</u></u>	<u><u>6,614</u></u>	<u><u>26,737</u></u>	<u><u>22,642</u></u>

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

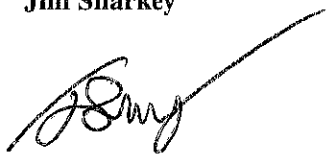
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Balance sheet as at 31 March 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	8		9,021		6,673
Current assets					
Debtors	9	7,384		4,428	
Bank and cash		54,450		11,541	
		<u>61,834</u>		<u>15,969</u>	
Creditors: amounts falling due within one year	10	<u>(44,118)</u>		<u>-</u>	
Net current assets			17,716		15,969
Net assets			<u>26,737</u>		<u>22,642</u>
Funds					
Designated funds			6,614		6,614
Restricted income funds			(50,084)		(43,560)
Unrestricted income funds			70,207		59,588
Total funds			<u>26,737</u>		<u>22,642</u>

The financial statements were approved by the members on 29 March 2024 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 2023

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 2023

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

	2023 Total £	2022 Total £
Other	743	3,652
Covid Grants		-
	<u>743</u>	<u>3,652</u>

3. Income from Charitable activities

	Restricted funds £	2023 £	2022 £
Department for Communities	55,245	55,245	49,119
Community Finance Ireland	-	-	3,449
We Care Project	74	74	-
Housing Executive	11,176	11,176	-
Omagh Groove and Samba	3,341	3,341	-
Halifax	(4,000)	(4,000)	-
	<u>65,836</u>	<u>65,836</u>	<u>52,568</u>

4. Other income

	Unrestricted funds £	2023 Total £	2022 Total £
Administration charges	16,159	16,159	7,049
	<u>16,159</u>	<u>16,159</u>	<u>7,049</u>

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Notes to the financial statements for the year ended 31 March 2023

5. Charitable activities

	Charitable Governance		Other	2023	2022
	activities	costs	Support	Total	Total
	£	£	costs	£	£
			£		
Community Cafe	7,190			7,190	-
Wages & salaries	-	-	50,731	50,731	48,118
Oil Vouchers	2,500		-	2,500	-
Training			-	-	250
Staff travel			374	374	767
Rent	4,122		1,268	5,390	5,035
Heat & light	1,555		478	2,033	1,757
Office insurance	853		263	1,116	1,033
Telephone	730		225	955	698
Postage & stationery	950		292	1,242	875
Computer costs			101	101	101
Trustees meetings		289	-	289	256
Accountancy		1,470		1,470	1,374
General			150	150	120
Support costs (see below)		1,894		1,894	1,657
	<u>17,900</u>	<u>3,653</u>	<u>53,882</u>	<u>75,435</u>	<u>62,041</u>
Support costs					
Rent		951			
Heat & light		359			
Office insurance		197			
Telephone		168			
Postage & stationery		219			
		<u>1,894</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	2023	2022
	funds	Total	Total
	£	£	£
Bank charges	201	201	185
Depreciation on FF & Equipment	3,007	3,007	2,224
	<u>3,208</u>	<u>3,208</u>	<u>2,409</u>

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Notes to the financial statements for the year ended 31 March 2023

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

	2023	2022
	£	£
Wages and salaries	<u>50,731</u>	<u>48,118</u>

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 2022	41,566	41,566
Additions	5,355	5,355
At 31 March 2023	<u>46,921</u>	<u>46,921</u>
Depreciation		
At 1 April 2022	34,893	34,893
Charge for the year	3,007	3,007
At 31 March 2023	<u>37,900</u>	<u>37,900</u>
Net book values		
At 31 March 2023	<u>9,021</u>	<u>9,021</u>
At 31 March 2022	<u>6,673</u>	<u>6,673</u>

9. Debtors

	2023	2022
	£	£
FODC ATS		270
Shandon Park	1019	1,019
New beginnings/Community Voices		110
Omagh Groove & Samba	545	-
Connected companies	5,820	3,029
	<u>7,384</u>	<u>4,428</u>

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Notes to the financial statements for the year ended 31 March 2023

**10. Creditors: amounts falling due
within one year**

	2023	2022
	£	£
Participating interest creditor	1,724	-
Other creditors	4,072	-
Accruals and deferred income	38,322	-
	<u>44,118</u>	<u>-</u>