

Charity number: NIC100580

Forum in Omagh for Community Understanding and Support

Members' report and financial statements

for the year to 31 March 2024

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 2024

The Trustees present their report and the financial statements for the year ended 31st March 2024. 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
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 continue to operate at its full potential. FOCUS has been accepted to sit as a social partner on the Peace Plus Partnership for Fermanagh & Omagh, the Neighbourhood Renewal Partnership, Omagh Independent Advice Services, Omagh Forum for Rural Associations and Omagh Community House.

FOCUS were successful in obtaining funding from the Homeless Prevention fund within NIHE. The funding will help create a Community Café space for all.

FOCUS were also successful with an application for a Carers project from the Dept for Health via the Community Foundation NI. The project will run for two years and will include activities, events and advocacy for Carers in the Omagh area.

An application to the Arts Council for the creation of an Omagh Samba Band has been successful and sessions have been running for a number of weeks.

Throughout the year, FOCUS continue to work in the background with groups, ensuring that their finances and Governance is in good standing and to assist them with returns to the Charity Commission and for new groups, assistance in registering as a Charity.

FOCUS continue to provide resources and equipment to Community Groups in order that they can host events/activities with the most up-to-date technology and audio-visual equipment

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Report of the trustees for the year ended 31 March 2024

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.

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 February 2025

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 2024 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

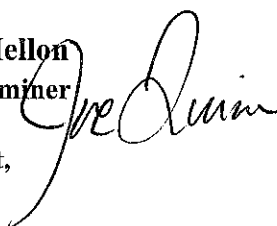
In connection with our examination, no matter has come to our attention:

- (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 February 2025

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Statement of financial activities For the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	Designated funds £	2024 Total £	2023 Total £
Income and endowments from						
Donations and legacies	2	-	-	-	-	743
Charitable activities	3	-	73,198	-	73,198	65,836
Other	4	10,160	-	-	10,160	16,159
Total income and endowments		<u>10,160</u>	<u>73,198</u>	<u>-</u>	<u>83,358</u>	<u>82,738</u>
Expenditure on						
Charitable activities	5	2,340	79,993	-	82,333	75,435
Other	6	3,550	-	-	3,550	3,208
Total		<u>5,890</u>	<u>79,993</u>	<u>-</u>	<u>85,883</u>	<u>78,643</u>
Net movement in funds		4,270	(6,795)	-	(2,525)	4,095
Total funds brought forward		<u>70,207</u>	<u>(50,084)</u>	<u>6,614</u>	<u>26,737</u>	<u>22,642</u>
Total funds carried forward		<u><u>74,477</u></u>	<u><u>(56,879)</u></u>	<u><u>6,614</u></u>	<u><u>24,212</u></u>	<u><u>26,737</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 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible fixed assets	8		10,201		9,021
Current assets					
Debtors	9	15,347		7,384	
Bank and cash		16,109		54,450	
		<u>31,456</u>		<u>61,834</u>	
Creditors: amounts falling due within one year	10	<u>(17,445)</u>		<u>(44,118)</u>	
Net current assets			<u>14,011</u>		<u>17,716</u>
Net assets			<u>24,212</u>		<u>26,737</u>
Funds					
Designated funds			6,614		6,614
Restricted income funds			(56,879)		(50,084)
Unrestricted income funds			74,477		70,207
Total funds			<u>24,212</u>		<u>26,737</u>

The financial statements were approved by the members on 20 February 2025 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 2024

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 2024

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

	2024 Total £	2023 Total £
Other	-	743
	<u>-</u>	<u>743</u>

3. Income from Charitable activities

	Restricted funds £	2024 £	2023 £
Department for Communities	52,321	52,321	55,245
We Care Project	18,777	18,777	74
Housing Executive	-	-	11,176
Omagh Groove and Samba	2,100	2,100	3,341
Halifax	-	-	(4,000)
	<u>73,198</u>	<u>73,198</u>	<u>65,836</u>

4. Other income

	Unrestricted funds £	2024 Total £	2023 Total £
Administration charges	10,160	10,160	16,159
	<u>10,160</u>	<u>10,160</u>	<u>16,159</u>

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Notes to the financial statements for the year ended 31 March 2024

5. Charitable activities

	Charitable Governance		Other	2024	2023
	activities	costs	Support costs	Total	Total
	£	£	£	£	£
We Care Project	17,919			17,919	-
Omagh Groove & Samba	2,100			2,100	
Wages & salaries	-	-	47,838	47,838	50,731
Oil Vouchers	-		-	-	2,500
Community Cafe			-	-	7,190
Staff travel			334	334	374
Rent	4,122		1,268	5,390	5,390
Heat & light	1,030		317	1,347	2,033
Office insurance	921		284	1,205	1,116
Telephone	669		206	875	955
Postage & stationery	1,090		336	1,426	1,242
Computer costs			333	333	101
Trustees meetings		126	-	126	289
Accountancy		1,494		1,494	1,470
General			137	137	150
Support costs (see below)		1,809		1,809	1,894
	<u>27,851</u>	<u>3,429</u>	<u>51,053</u>	<u>82,333</u>	<u>75,435</u>
Support costs					
Rent		951			
Heat & light		238			
Office insurance		213			
Telephone		155			
Postage & stationery		252			
		<u>1,809</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	2024 Total	2023 Total
	£	£	£
Bank charges	436	436	201
Depreciation on FF & Equipment	3,114	3,114	3,007
	<u>3,550</u>	<u>3,550</u>	<u>3,208</u>

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Notes to the financial statements for the year ended 31 March 2024

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

	2024 £	2023 £
Wages and salaries	<u>63,967</u>	<u>50,731</u>

Wages in 2024 includes £16128.63 for an employee working within the We Care Project.

The average numbers of employees during the year was 3 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 2023	46,921	46,921
Additions	4,294	4,294
At 31 March 2024	<u>51,215</u>	<u>51,215</u>
Depreciation		
At 1 April 2023	37,900	37,900
Charge for the year	3,114	3,114
At 31 March 2024	<u>41,014</u>	<u>41,014</u>
Net book values		
At 31 March 2024	<u>10,201</u>	<u>10,201</u>
At 31 March 2023	<u>9,021</u>	<u>9,021</u>

9. Debtors

	2024 £	2023 £
DfC	1,707	
Shandon Park		1,019
Omagh Groove & Samba	545	545
Connected companies	13,095	5,820
	<u>15,347</u>	<u>7,384</u>

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Notes to the financial statements for the year ended 31 March 2024

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

	2024	2023
	£	£
Participating interest creditor	-	5,796
Accruals and deferred income	17,445	38,322
	<u>17,445</u>	<u>44,118</u>