

COMPANY REGISTRATION NUMBER: NI054971  
CHARITY REGISTRATION NUMBER: NIC105732

**Home-Start Omagh District Ltd**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2024**

**SP McCaffrey & Co**

Chartered accountants  
50 Campsie Road  
Omagh  
Co Tyrone  
BT79 0AG

# Home-Start Omagh District Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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# Home-Start Omagh District Ltd

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

#### Reference and administrative details

<b>Registered charity name</b>	Home-Start Omagh District Ltd
<b>Charity registration number</b>	NIC105732
<b>Company registration number</b>	NI054971
<b>Principal office and registered office</b>	Macca Resource Centre 21A Knockshee Park Omagh Tyrone

#### The trustees

Carol Moore (Chairperson)	
Eithne Connolly	
Aisling McLaren	
Dr Maureen Halliday	
Ann Margaret Gormley	
Susan McDermott	(Resigned 25 April 2023)
Stephen Sweeney	(Appointed 5 September 2023)
Laura Doherty	(Appointed 5 September 2023)

**Company secretary** Allison Spriggs

**Independent examiner** S P McCaffrey  
50 Campsie Road  
Omagh  
Co Tyrone  
BT79 0AG

#### Structure, governance and management

The Association holds an AGM where it elects trustees to oversee the running for the year.

#### Objectives and activities

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

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### Achievements and performance

The statement of Financial Activities on page 5 sets out the results for the year.

The trustees' are indebted to the funding bodies for their support and are pleased with the number of families availing of the services of Home-Start Omagh District during the year.

#### Financial review

The company is non-profit making and the members are aware of the sustainable use of resource.

##### Reserves Policy

The directors of Home-Start Omagh District Ltd have set up a reserves policy which requires that reserves be maintained at a level which ensures that the organisations core activities could continue during a period of unforeseen difficulty. The directors consider this figure should be no less than £15,000 and will endeavour to keep it at this level.

#### Plans for future periods

Home-Start Omagh District Ltd plan to continue with its current undertakings for the foreseeable future.

#### 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 27 May 2024 and signed on behalf of the board of trustees by:



Carol Moore (Chairperson)  
Trustee

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Home-Start Omagh District Ltd

**Year ended 31 March 2024**

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I report to the trustees on my examination of the financial statements of Home-Start Omagh District Ltd ('the charity') for the year ended 31 March 2024.

#### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.


Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

  
S P McCaffrey  
Independent Examiner

50 Campsie Road  
Omagh  
Co Tyrone  
BT79 0AG

# Home-Start Omagh District Ltd

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	1,500	41,904	43,404	34,397
Charitable activities	6	604	–	604	631
Investment income	7	239	–	239	57
<b>Total income</b>		<u>2,343</u>	<u>41,904</u>	<u>44,247</u>	<u>35,085</u>
<b>Expenditure</b>					
Expenditure on charitable activities		4,679	41,904	46,583	41,596
<b>Total expenditure</b>		<u>4,679</u>	<u>41,904</u>	<u>46,583</u>	<u>41,596</u>
<b>Net expenditure and net movement in funds</b>		<u>(2,336)</u>	<u>–</u>	<u>(2,336)</u>	<u>(6,511)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		21,517	–	21,517	28,028
<b>Total funds carried forward</b>		<u>19,181</u>	<u>–</u>	<u>19,181</u>	<u>21,517</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 6 to 13 form part of these financial statements.

# Home-Start Omagh District Ltd

Company Limited by Guarantee

## Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	12	709	886
<b>Current assets</b>			
Debtors	13	–	2,206
Cash at bank and in hand		21,737	25,674
		<u>21,737</u>	<u>27,880</u>
<b>Creditors: amounts falling due within one year</b>	14	3,265	7,249
<b>Net current assets</b>		<u>18,472</u>	<u>20,631</u>
<b>Total assets less current liabilities</b>		<u>19,181</u>	<u>21,517</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>19,181</u>	<u>21,516</u>
<b>Total charity funds</b>	16	<u>19,181</u>	<u>21,516</u>

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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 27 May 2024, and are signed on behalf of the board by:



Carol Moore (Chairperson)  
Trustee

The notes on pages 6 to 13 form part of these financial statements.

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2024

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#### 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 Macca Resource Centre, 21A Knockshee Park, Omagh, Tyrone.

#### 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 charities ability to continue.

##### Judgements and key sources of estimation uncertainty

Estimates and judgements are continually evaluating and are based on historical 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.

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 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.

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 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:

Fixtures and fittings	-	20% reducing balance
Equipment	-	20% reducing balance

##### 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.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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.

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Where investments in 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 the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

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.

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

This company is limited by guarantee, therefore no share capital exists.

# Home-Start Omagh District Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

## 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Grants</b>			
WHSCT	–	28,634	28,634
ASDA Foundation	–	–	–
Halifax	–	3,000	3,000
Community Fund	–	10,000	10,000
F & O.D.C. Welbeing	–	270	270
F & O.D.C. Strategic Planning	–	–	–
Awards for All	–	–	–
Belfast Cathedral Sitout	1,500	–	1,500
Home-Start Cost of Living	–	–	–
Neighbourly Fund	–	–	–
Enkalon Foundation	–	–	–
	<u>1,500</u>	<u>41,904</u>	<u>43,404</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Grants</b>			
WHSCT	–	27,567	27,567
ASDA Foundation	–	846	846
Halifax	–	300	300
Community Fund	–	–	–
F & O.D.C. Welbeing	–	500	500
F & O.D.C. Strategic Planning	–	1,706	1,706
Awards for All	–	728	728
Belfast Cathedral Sitout	1,000	–	1,000
Home-Start Cost of Living	250	–	250
Neighbourly Fund	1,000	–	1,000
Enkalon Foundation	–	500	500
	<u>2,250</u>	<u>32,147</u>	<u>34,397</u>

## 6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations: General	604	604	94	94
Fundraising	–	–	537	537
	<u>604</u>	<u>604</u>	<u>631</u>	<u>631</u>

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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#### 7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	239	239	57	57

#### 8. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	177	227

#### 9. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	765	750

#### 10. Staff costs

The average head count of employees during the year was 2 (2023: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Number of staff - Organiser	1	1
Number of staff - Administration	1	1
	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees;

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 12. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2023 and 31 March 2024	<u>3,088</u>	<u>13,284</u>	<u>16,372</u>
<b>Depreciation</b>			
At 1 April 2023	3,088	12,398	15,486
Charge for the year	–	177	177
<b>At 31 March 2024</b>	<u>3,088</u>	<u>12,575</u>	<u>15,663</u>
<b>Carrying amount</b>			
At 31 March 2024	<u>–</u>	<u>709</u>	<u>709</u>
At 31 March 2023	<u>–</u>	<u>886</u>	<u>886</u>

#### 13. Debtors

	2024 £	2023 £
F.O.D.C. Grant due	<u>–</u>	<u>2,206</u>

#### 14. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	3,265	4,249
Grants in advance	–	3,000
	<u>3,265</u>	<u>7,249</u>

#### 15. 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 £1,355 (2023: £1,060).

# Home-Start Omagh District Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

## 16. Analysis of charitable funds

### Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	<u>21,517</u>	<u>2,343</u>	<u>(4,679)</u>	<u>19,181</u>

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	<u>28,028</u>	<u>2,938</u>	<u>(9,450)</u>	<u>21,516</u>

### Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Restricted Fund	<u>–</u>	<u>41,904</u>	<u>(41,904)</u>	<u>–</u>

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Restricted Fund	<u>–</u>	<u>32,147</u>	<u>(32,147)</u>	<u>–</u>

## 17. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	709	–	709
Current assets	19,237	2,500	21,737
Creditors less than 1 year	<u>(765)</u>	<u>(2,500)</u>	<u>(3,265)</u>
<b>Net assets</b>	<u>19,181</u>	<u>–</u>	<u>19,181</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	886	–	886
Current assets	20,631	7,249	27,880
Creditors less than 1 year	<u>–</u>	<u>(7,249)</u>	<u>(7,249)</u>
<b>Net assets</b>	<u>21,517</u>	<u>–</u>	<u>21,517</u>

**Home-Start Omagh District Ltd**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 March 2024**

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

# Home-Start Omagh District Ltd

Company Limited by Guarantee

## Detailed Statement of Financial Activities

Year ended 31 March 2024

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	2024 £	2023 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
WHSCT	28,634	27,567
ASDA Foundation	–	846
Halifax	3,000	300
Community Fund	10,000	–
F & O.D.C. Welbeing	270	500
F & O.D.C. Strategic Planning	–	1,706
Awards for All	–	728
Belfast Cathedral Sitout	1,500	1,000
Home-Start Cost of Living	–	250
Neighbourly Fund	–	1,000
Enkalon Foundation	–	500
	<u>43,404</u>	<u>34,397</u>
<b>Charitable activities</b>		
Donations: General	604	94
Fundraising	–	537
	<u>604</u>	<u>631</u>
<b>Investment income</b>		
Bank interest receivable	239	57
	<u>239</u>	<u>57</u>
<b>Total income</b>	<u>44,247</u>	<u>35,085</u>

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# Home-Start Omagh District Ltd

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2024

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	2024	2023
	£	£
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	32,629	25,110
Pension costs	1,355	1,060
Rent	4,128	4,002
Insurance	990	952
Other motor/travel costs	336	265
Legal and professional fees	1,059	732
Depreciation	177	227
Other interest payable and similar charges	–	62
Volunteer & Family Support Activities	1,448	1,973
Training costs	550	–
Homestart UK Support fees	637	858
Postage & Telephone	986	1,072
Advertising	500	1,330
Stationery & Office expenses	1,453	1,521
Committee expenses	250	123
Sundries	85	35
Strategic Review	–	2,274
	<u>46,583</u>	<u>41,596</u>
<b>Total expenditure</b>	<u>46,583</u>	<u>41,596</u>
<b>Net expenditure</b>	<u>(2,336)</u>	<u>(6,511)</u>

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# Home-Start Omagh District Ltd

Company Limited by Guarantee

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

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	2024	2023
	£	£
<b>Expenditure on charitable activities</b>		
<b>Activity type 1</b>		
<b><i>Activities undertaken directly</i></b>		
Direct charitable activity 1 - wages/salaries	32,629	25,110
Direct charitable activity 1 - pension costs	1,355	1,060
Direct charitable activity 1 - rent	4,128	4,002
Direct charitable activity 1 - insurance	990	952
Direct charitable activity 1 - other motor/travel costs	336	265
Direct charitable activity 1 - legal and professional fees	1,059	732
Direct charitable activity 1 - depreciation	177	227
Direct charitable activity 1 - other interest payable and similar charges	–	62
Volunteer & Family Support Activities	1,448	1,973
Training costs	550	–
Homestart UK Support fees	637	858
Postage & Telephone	986	1,072
Advertising	500	1,330
Stationery & Office expenses	1,453	1,521
Committee expenses	250	123
Sundries	85	35
Strategic Review	–	2,274
	<u>46,583</u>	<u>41,596</u>
<b>Expenditure on charitable activities</b>	<u>46,583</u>	<u>41,596</u>

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