

# Oasis - Caring In Action

Northern Ireland · Charity number 100881

## Details

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**Status** Received

**Registered** 2015-04-01

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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BT5 4NF

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**Email** [info@oasis-ni.org](mailto:info@oasis-ni.org)

**Website** [www.oasis-ni.org](http://www.oasis-ni.org)

## Activities

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**Purposes:** 1. to relieve poverty and provide facilities in the interests of Social Welfare using a community development process with the object of improving the conditions of life for the inhabitants of Northern Ireland (mainly East Belfast) and its environs and, working with partners in other disadvantaged areas of the world; 2. to advance the education of the public in Northern Ireland and elsewhere using a community development process in the domestic skills of painting and decorating, house maintenance and repairs, gardening, health, provision of early years services, senior citizens' clubs, training, befriending the elderly and in the conservation of Northern Ireland (mainly East Belfast) and its environs and, working with partners in other disadvantaged areas of the world;

**What the charity does:** The prevention or relief of poverty, The advancement of education, The advancement of citizenship or community development, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

**How the charity works:** Advice/advocacy/information, Community development, Community enterprise, Counselling/support, Disability, Education/training, General charitable purposes, Medical/health/sickness, Playgroup/after schools, Relief of poverty, Volunteer development, Welfare/benevolent

**Who the charity helps:** Addictions (drug/solvent/alcohol abuse), Adult training, Children (5-13 year olds), Ex-offenders and prisoners, General public, Homelessness, Language community, Men, Mental health, Older people, Overseas/developing countries, Parents, Preschool (0-5 year olds), Unemployed/low income, Voluntary and community sector, Volunteers, Women, Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£896,174	£909,657	£-89,620	42

## Trustees

Name	Role	Appointed
Aubrey		
Gillian		
Helen Newell		
Michael Patterson		
Mr David Mark		

**Oasis - Caring In Action**

Northern Ireland - Charity number 100881

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# Accounts

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COMPANY REGISTRATION NUMBER: NI032295  
CHARITY REGISTRATION NUMBER: NIC 100881

**Oasis - Caring in Action**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 December 2024**

Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

**Oasis - Caring in Action**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 December 2024**

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# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2024

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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 December 2024.

#### Chair's report

#### Reference and administrative details

<b>Registered charity name</b>	Oasis - Caring in Action
<b>Charity registration number</b>	NIC 100881
<b>Company registration number</b>	NI032295
<b>Principal office and registered office</b>	81-83 Castlereagh Street Belfast County Antrim BT5 4NF

#### The trustees

Mrs Helen Newell	
Ms Gillian Wright	(Appointed 30 April 2025)
Mr Aubrey Sayers	(Appointed 23 April 2025)
Mr James McKay	(Resigned 1 November 2024)
Mr Michael Patterson	
Mr Donald Eastop	(Resigned 1 November 2024)
Mr Stephen Todd	(Resigned 21 February 2024)
Mr David Mark	

<b>Auditor</b>	Finegan Gibson Ltd Chartered accountants & statutory auditor Causeway Tower 9 James Street South Belfast BT2 8DN
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<b>Bankers</b>	Ulster Bank Limited Arches Retail Park Belfast BT5 4AF
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<b>Solicitors</b>	Hewitt & Gilpin 73 Holywood Road Belfast BT4 3BA
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# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2024

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#### **Structure, governance and management**

Oasis-Caring in Action is a company limited by guarantee, incorporated on 22 April 1997, accepted as a charity for tax purpose by HM Revenue and Customs on the 22 April 1997 and registered with the Charity Commission for Northern Ireland on 1 April 2015. It is governed by its Memorandum and Articles of Association dated 18 April 1997 and amended on 17 October 2002 and 20 March 2015. These were further updated on 21 May 2025.

The key personnel of the Charity are the CEO and the Managers of Finance, Early Years, Imago, Antrim Foodbank, Princes Trust and Good Morning Oasis.

#### ***Organisational Structure***

The charitable company is governed by its Memorandum and Articles of Association. The company is not-for-profit and limited by guarantee. The liability of members is limited to £1.

New directors are briefed about their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee, the decision-making process, the business plan and the recent financial performance of the charity. They are free to discuss any issue with other directors or key employees. Directors are encouraged to attend any appropriate external training events which will facilitate the undertaking of their role.

#### ***Public Benefit Activities***

Oasis - Caring in Action (Oasis) has been set up to relieve poverty and to provide facilities in the interests of social welfare using a community development process. It desires to help improve the conditions of life of the inhabitants of Northern Ireland (mainly East Belfast) and its environs and to work with partners in other disadvantaged areas of the world.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2024

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#### Objectives and activities

##### *Our purpose and activities*

The purposes of the charity are

- To relieve poverty and provide facilities in the interests of social welfare using a community development process
- To improve the conditions for the inhabitants of Northern Ireland (mainly East Belfast and Antrim) and its environs
- The advancement of health via mild Mental Health interventions
- To assist the relief of those in need by reason of youth, age, ill health or other disadvantages

The vision that shapes our activities is focussed upon meeting the needs of those who find themselves impoverished or marginalised in our society. To this end, the trustees have considered the Charity Commissions guidance on public benefit.

The charity relies on grants, donations from individuals and income from fees.

Affordability and access are of paramount importance to Oasis and is reflected in our pricing policy (for after schools and childcare provision).

We endeavour to ensure that our activities are accessible to all within our community, irrespective of background. This is evident in the diversity present in all levels of our charity.

##### *Our mission statement*

Oasis exists as a practical demonstration of God's love for the communities of East Belfast and Antrim.

We offer training and resources wishing to see people empowered within their personal, family and community lives as practical evidence of God's love. The following priorities presently guide our work;

- Improving the quality of people's lives by offering practical training to help them back to work or to find work and to enhance self-esteem, self-confidence, and life-choices.
  - Offering activities including a range of training including personal development, IT skills, preparation for employment and essential skills (literacy and numeracy).
  - Offering affordable and accessible early years provision in partnership with Health and Social Services, thus providing childcare places, family visitation, and support for vulnerable parents. We will also offer after-school full-day services.
  - Offering befriending services for people with mild ill-health challenges and for those isolated by illness, old-age or other difficulties in their homes.
  - Offering programmes focussed upon focussing upon education for those who have ben unable to benefit in that regard from school life.
  - Providing food to those who are struggling to make ends meet.
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# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2024

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#### Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

#### Achievements and performance

In 2024 we achieved our primary goal of running Oasis on a firm financial footing whilst ensuring the Board supported staff to maintain the programs that have served participants well across Inner East Belfast and Antrim. Having completed the execution of the Strategic plan developed in agreement with the Board of Oasis and BDO we then set about ensuring adequate funding was acquired, in an increasingly competitive environment, to sustain our valuable work. Being substantially dependent upon government departments for funding, we seemed to hang in limbo, as those departments awaited confirmation of their budgets in the new financial year. We, nonetheless, have continued to fulfil our objectives.

Many demanding situations were encountered by the staff. They identified solutions, established plans of action with clients and carried these to perfection to the joy and appreciation of all. The dedicated staff were indeed a real life saver on occasions.

There is no doubt that the closure of so much of Oasis work in Antrim, due to loss of funding in 2023, left a difficult legacy in the early part of 2024. It was sorrowful for Belfast staff to see colleagues have to move on from the sphere of Oasis activity. The Antrim Foodbank remained open throughout the year, nonetheless, and was ably led by a strong committee of Antrim people.

#### ***Oasis Caring in Action Belfast: Current Activities***

Imago Project delivered professional medium term 1-1 Befriending for those suffering from anxiety and depression or any other mental health situations. We delivered the service to in excess of 99 individuals for up to 6 months on a one to one basis.

During 2024 we have seen significant improvement in the lives of clients. We exceeded the targets agreed with funders and saw many outstanding results due to the skill and commitment of staff. Many individuals were given sufficient support and confidence to allow them to fully function in their homes and in the community. They experienced increased self-esteem and self-confidence and the well-being of the community at large was enhanced as a result

***Imago Self Help Groups (Mental Health Programme)*** continued with the help of existing clients and volunteers. Programmes carried out included Art, History, Knit and Knatter, craft group, Fishing and Music. During 2024 we had the privilege of delivering a diverse program that allowed many individuals to get their lives back on track. We met every client either in person or remotely via phone or facetime, always going the extra mile to ensure we helped touch the lives of the most vulnerable positively.

#### ***Imago Overview***

In 2024 Imago received 257 referrals. The target had been set at 160. Contact had been made during the year with 1973 individual visits. The Imago team see meaningful changes in clients with regard to their mood and well-being. The work is established on trusting relationships, allowing clients to confide in and relax with staff.

The Imago team require 30 more hours of work and need a resource with which to secure those supplementary hours of work.

***Early Years*** continued to deliver excellent and affordable childcare sought by parents and by statutory agencies. We accommodated up to 85 children every week. Oasis continued to make a difference in the lives of many families and children. Our provision enhances the economy of the local area as

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2024

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many parents are able to work because of our affordable service, This sector of our work continued to get particular focus throughout 2024 as we invested to ensure we made it fit for purpose to ensure that children are looked after in a positive and uplifting setting. Equipment was updated and staff received the most up-to-date training. We continued to provide a vehicle for school pickups.

**Family Support** We have a family support program linked into the local Family Support Hubs which carries out visits to those needing assistance within the home, to help parents / carers with bringing up and educating their children. The two key workers also act as a sign-posters to help the parents /carers seek out help with education, finance, housing or whatever the needs of the family happen to be.

**Princes Trustee Team** We ran two team programs through 2024 catering for 16, 16 -24 year olds, assisting them on a journey of discovery often from very dark and difficult places and isolation. A few weeks into their programme, the young people show evidence of thriving. They make presentations to their group, raise money for other charitable works in their community, have a new cohort of friends , have a safe place to come and talk through challenging truths and have a much better outlook. This is all achieved over a 12 week period. All young people are sign-posted towards the next stage to continue their improvements when the programme ends.

#### ***Nxt Gen Youth Project***

When Princes Trust ended funding of our youth work, we were delighted to receive funding from the Henry Smith Charity to sustain our high quality interventions with young people at the edge of society. We engaged young people in re-imagining our provision. A new development emerged, which the youths decided should be called Nxt Gen. The first Nxt Gen programme began towards the end of the year. Twelve young people participated in a range of developmental activities, all of them progressing to further development opportunities at the conclusion of their programme experience.

**Good Morning Oasis** provides a befriending service for elderly, vulnerable and isolated people in South and East Belfast. Over the past year we have offered support and friendship on a daily basis to 260 people by offering a Good Morning telephone call. As well as forming strong relationships and gaining the trust of our service users, we have offered support and advice, and have sign-posted our users to many different services available to the community. Many different people from South and East Belfast are on the service and for many different reasons we can confidently say that in the past year, we have built upon existing relationships and have welcomed many new people on to the service and have introduced them to the benefits of the Oasis Good Morning Telephone Service. We are building relationships with external organisations such as the Red Cross. In the future, we hope to maintain the high standards for our service and to be able to expand by bringing on as many new clients as possible.

#### ***Antrim Foodbank***

Antrim foodbank is part of the Trussell Trust's 400-strong network of food banks, which provides three days' nutritionally balanced emergency food and support to people who are in crisis. From a substantive base in 2021 there was a marked increased need and the crisis continued in 2023 with an estimated rise of 60% in the numbers of the Antrim community now availing of their local Foodbank. To strengthen the underpinning infrastructure, the Foodbank Volunteer Support Group continues to meet on a a quarterly basis. It supports in excess of 40 foodbank volunteers and provides training and development on the effective running of the foodbank, new working procedures and health and safety.

#### ***Central Administration- Oasis Caring in Action***

We continued to sustain the number of staff that would enable us to support the Project and to provide the personnel needed to sustain our range of programmes. The reduction in funding for the Voluntary

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# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2024

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and Community sector continued to present a major challenge for us. The loss of European Social Funding (following Brexit) significantly raised the number of Projects requesting funding from a smaller field of sources. A significant amount of time was spent preparing funding applications in 2024 and in maintaining flows of reports to funders who did support us. We are very grateful to the staff, funders, donors and volunteers at Oasis across all sites who have made the continuance of our valuable programmes possible in 2024 and for their hard work in making Oasis the dynamic organisation it is today. We will work throughout the coming year to manage our finances in a prudent manner to support the hard work and endeavour that is delivered day in day out.

#### ***Our Volunteers***

Oasis across all sites is very involved in the community and relies heavily on voluntary help. Alongside the volunteers who help with oversight and governance we have over 40 volunteers who help directly in the running of the projects. Our volunteer policy allows us to manage this body of valued workers effectively.

#### **Financial review**

We incurred a net deficit of £13,483 for the year to December 2024. This is in the context of a reasonable level of reserves to support the charity and is not of significant concern at this stage. Plans for the future show that these reserves will continue to be sufficient for some time.

During 2024 we continued to review our policies and procedures across the charity, including those for financial matters. Current assets continue to be well managed and a strong cash balance has been maintained, using a deposit fund to maximise returns.

We are looking at Board Development and Succession Planning including leadership training in 2025.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2024

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##### Plans for future periods

It is our intention to run our multi-faceted charity on a prudent and balanced basis. We are committed to providing the following programmes in 2025

Early Years Family Support	Funder: BHSCT
Early Years Sponsored Daycare	Funder: BHSCT
Early Years 0-4 Childcare	Funder: Pathway
Imago Befriending	Funder: Public Health Agency
Nxt Gen Youth Project	Funder: Henry Smith Charity
Good Morning Oasis	Funder: NI Housing Executive Dept for Communities
Oasis General and Premises	Funder: Belfast City Council Dept for Communities

Board Development and Succession Planning, as well as leadership training are key for 2025, and with a new CEO in 2024 and a new Chair appointed in 2025, the Board are optimistic for the future of Oasis.

##### 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2024

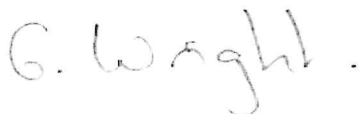
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#### Auditor

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.

The trustees' annual report and the strategic report were approved on 12 June 2025 and signed on behalf of the board of trustees by:



Ms Gillian Wright  
Trustee

# Oasis - Caring in Action

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Oasis - Caring in Action

Year ended 31 December 2024

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#### Opinion

We have audited the financial statements of Oasis - Caring in Action (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows 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 December 2024 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.

# Oasis - Caring in Action

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Oasis - Caring in Action

*(continued)*

#### Year ended 31 December 2024

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##### 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.

##### 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.

# **Oasis - Caring in Action**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Oasis - Caring in Action**

*(continued)*

#### **Year ended 31 December 2024**

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Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 25 to the financial statements.

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.

# Oasis - Caring in Action

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Oasis - Caring in Action

*(continued)*

**Year ended 31 December 2024**

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#### **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:

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 nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

# Oasis - Caring in Action

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Oasis - Caring in Action

*(continued)*

#### Year ended 31 December 2024

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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.

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.

# Oasis - Caring in Action

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Oasis - Caring in Action

*(continued)*

#### Year ended 31 December 2024

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As explained more fully in the Trustees' Responsibilities Statement (set out on page 11 ), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 25 to the financial statements.

#### 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.



Conor Dolan (Senior Statutory Auditor)

For and on behalf of  
Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

12 June 2025

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2024

		2024	2023		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	35,707	4,803	40,510	47,885
Charitable activities	6	376,595	468,683	845,278	996,391
Other trading activities	7	1,682	–	1,682	2,449
Investment income	8	4,086	–	4,086	6,769
Other income	9	4,618	–	4,618	–
<b>Total income</b>		<u>422,688</u>	<u>473,486</u>	<u>896,174</u>	<u>1,053,494</u>
<b>Expenditure</b>					
Expenditure on charitable activities	10,11	(22,665)	(886,992)	(909,657)	(1,060,654)
<b>Total expenditure</b>		<u>(22,665)</u>	<u>(886,992)</u>	<u>(909,657)</u>	<u>(1,060,654)</u>
<b>Net expenditure</b>		<u>400,023</u>	<u>(413,506)</u>	<u>(13,483)</u>	<u>(7,160)</u>
Transfers between funds		(328,685)	328,685	–	–
<b>Net movement in funds</b>		<u>71,338</u>	<u>(84,821)</u>	<u>(13,483)</u>	<u>(7,160)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		444,903	196,479	641,382	648,542
<b>Total funds carried forward</b>		<u>516,241</u>	<u>111,658</u>	<u>627,899</u>	<u>641,382</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 19 to 32 form part of these financial statements.

**Oasis - Caring in Action**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 December 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	17	16,620	22,317
<b>Current assets</b>			
Debtors	18	27,174	39,280
Cash at bank and in hand		<u>673,725</u>	<u>676,369</u>
		700,899	715,649
<b>Creditors: amounts falling due within one year</b>	19	<u>(89,620)</u>	<u>(96,584)</u>
<b>Net current assets</b>		<u>611,279</u>	<u>619,065</u>
<b>Total assets less current liabilities</b>		<u>627,899</u>	<u>641,382</u>
<b>Net assets</b>		<u><u>627,899</u></u>	<u><u>641,382</u></u>
<b>Funds of the charity</b>			
Restricted funds		111,658	196,479
Unrestricted funds		<u>516,241</u>	<u>444,903</u>
<b>Total charity funds</b>	22	<u><u>627,899</u></u>	<u><u>641,382</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 12 June 2025, and are signed on behalf of the board by:

*G. Wright.*

Ms Gillian Wright  
Trustee

The notes on pages 19 to 32 form part of these financial statements.

**Oasis - Caring in Action**  
**Company Limited by Guarantee**  
**Statement of Cash Flows**  
**Year ended 31 December 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net expenditure	(13,483)	(7,160)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	5,785	7,397
Other interest receivable and similar income	(4,086)	(6,769)
Interest payable and similar charges	4,049	1,543
Loss on disposal of heritage assets	296	–
Accrued expenses	8,538	81
<i>Changes in:</i>		
Trade and other debtors	3,568	17,270
Trade and other creditors	(6,964)	9,548
Cash generated from operations	(2,297)	21,910
Interest paid	(4,049)	(1,543)
Interest received	4,086	6,769
Net cash (used in)/from operating activities	<u>(2,260)</u>	<u>27,136</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(1,266)	(10,486)
Proceeds from sale of tangible assets	1,178	–
Proceeds from sale of heritage assets	(296)	–
Net cash used in investing activities	<u>(384)</u>	<u>(10,486)</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(2,644)</b>	<b>16,650</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>676,369</b>	<b>659,719</b>
<b>Cash and cash equivalents at end of year</b>	<b><u>673,725</u></b>	<b><u>676,369</u></b>

The notes on pages 19 to 32 form part of these financial statements.

# Oasis - Caring in Action

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 December 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 81-83 Castlereagh Street, Belfast, County Antrim, BT5 4NF.

#### 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.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2024

---

#### 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.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2024

---

#### 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	-	25% reducing balance
Motor vehicles	-	25% reducing balance
Equipment	-	25% 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.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 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

Oasis Caring in Action is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2024

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations Income - restricted	–	4,803	4,803
Donations income - unrestricted	35,707	–	35,707
	<u>35,707</u>	<u>4,803</u>	<u>40,510</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations Income - restricted	–	7,049	7,049
Donations income - unrestricted	40,836	–	40,836
	<u>40,836</u>	<u>7,049</u>	<u>47,885</u>

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Antrim and Newtownabbey Borough Council	–	862	862
APEX Housing	–	–	–
Belfast City Council	–	18,815	18,815
Belfast Health & Social Care Trust	–	72,630	72,630
Big Lottery Fund	–	833	833
CLEAR Project	–	1,825	1,825
Tesco	–	–	–
Community Development and Health Network	–	–	–
Community Foundation	–	–	–
East Belfast Community Development Agency	250	500	750
Connswater Homes	–	600	600
Lightbody Foundation	10,000	–	10,000
Department of Communities	–	79,929	79,929
Henry Smith	–	49,333	49,333
HSC Public Health Agency	–	142,788	142,788
Garfield Weston	–	–	–
Northern Ireland Housing Executive	–	8,500	8,500
Pathway Fund	–	32,000	32,000
Princes Trust	–	8,810	8,810
Trussell Trust	–	51,258	51,258
Fees and Earned Income	366,345	–	366,345
	<u>376,595</u>	<u>468,683</u>	<u>845,278</u>

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2024

#### 6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Antrim and Newtownabbey Borough Council	–	37,979	37,979
APEX Housing	2,300	–	2,300
Belfast City Council	–	17,625	17,625
Belfast Health & Social Care Trust	–	77,058	77,058
Big Lottery Fund	–	29,882	29,882
CLEAR Project	–	1,712	1,712
Tesco	–	625	625
Community Development and Health Network	–	20,000	20,000
Community Foundation	–	69,499	69,499
East Belfast Community Development Agency	–	7,000	7,000
Connswater Homes	–	–	–
Lightbody Foundation	–	–	–
Department of Communities	–	87,434	87,434
Henry Smith	–	59,200	59,200
HSC Public Health Agency	–	127,228	127,228
Garfield Weston	–	10,000	10,000
Northern Ireland Housing Executive	–	8,250	8,250
Pathway Fund	–	30,000	30,000
Princes Trust	–	56,182	56,182
Trussell Trust	–	48,627	48,627
Fees and Earned Income	303,112	2,678	305,790
	<u>305,412</u>	<u>690,979</u>	<u>996,391</u>

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other income	<u>1,682</u>	<u>1,682</u>	<u>2,449</u>	<u>2,449</u>

#### 8. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>4,086</u>	<u>4,086</u>	<u>6,769</u>	<u>6,769</u>

#### 9. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Gain on disposal of tangible fixed asset	<u>4,618</u>	<u>4,618</u>	<u>–</u>	<u>–</u>

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2024

#### 10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	13,799	814,779	828,578
Support costs	8,866	72,213	81,079
	<u>22,665</u>	<u>886,992</u>	<u>909,657</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	58,056	923,944	982,000
Support costs	8,610	70,044	78,654
	<u>66,666</u>	<u>993,988</u>	<u>1,060,654</u>

#### 11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Charitable activities	828,578	72,259	900,837	1,052,044
Governance costs	–	8,820	8,820	8,610
	<u>828,578</u>	<u>81,079</u>	<u>909,657</u>	<u>1,060,654</u>

#### 12. Analysis of support costs

	Analysis of support costs £	Total 2024 £	Total 2023 £
Staff costs	67,858	67,858	65,552
Premises	2,699	2,699	2,539
Communications and IT	1,000	1,000	1,095
General office	702	702	858
Governance costs	8,820	8,820	8,610
	<u>81,079</u>	<u>81,079</u>	<u>78,654</u>

#### 13. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	5,785	7,397
Gains on disposal of tangible fixed assets	(4,618)	–
Loss on disposal of heritage assets	296	–
	<u>1,463</u>	<u>7,397</u>

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2024

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#### 14. Auditors remuneration

	2024	2023
	£	£
Fees payable for the audit of the financial statements	8,820	8,610

#### 15. Staff costs

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

	2024	2023
	£	£
Wages and salaries	645,065	708,147
Social security costs	40,522	41,724
Employer contributions to pension plans	10,206	11,224
Other employee benefits	–	10,028
	<u>695,793</u>	<u>771,123</u>

The average head count of employees during the year was 39 (2023: 44).

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

#### Key Management Personnel

The key management personnel of the Charity were the CEO, together with the Managers of Finance, Early Years, Imago, Antrim, Princes Trust and Recall. The total employee benefits of the key management personnel were £191,711(2023: £258,626)

#### 16. Trustee remuneration and expenses

The Charity Trustees were not paid or received any benefits from employment with the Charity in the year, neither were they reimbursed expenses during the year. No Trustee received payment for professional or other services supplied to the Charity.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2024

#### 17. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>				
At 1 January 2024	26,340	20,000	25,773	72,113
Additions	707	–	559	1,266
Disposals	–	(9,000)	(4,779)	(13,779)
<b>At 31 December 2024</b>	<u>27,047</u>	<u>11,000</u>	<u>21,553</u>	<u>59,600</u>
<b>Depreciation</b>				
At 1 January 2024	21,654	14,376	13,766	49,796
Charge for the year	1,295	1,406	3,084	5,785
Disposals	–	(8,118)	(4,483)	(12,601)
<b>At 31 December 2024</b>	<u>22,949</u>	<u>7,664</u>	<u>12,367</u>	<u>42,980</u>
<b>Carrying amount</b>				
<b>At 31 December 2024</b>	<u>4,098</u>	<u>3,336</u>	<u>9,186</u>	<u>16,620</u>
At 31 December 2023	<u>4,686</u>	<u>5,624</u>	<u>12,007</u>	<u>22,317</u>

#### 18. Debtors

	2024 £	2023 £
Trade debtors	14,234	7,709
Prepayments and accrued income	12,940	21,478
Other debtors	–	10,093
	<u>27,174</u>	<u>39,280</u>

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

	2024 £	2023 £
Trade creditors	5,365	7,350
Accruals and deferred income	67,634	55,571
Social security and other taxes	11,625	25,977
Other creditors	4,996	7,686
	<u>89,620</u>	<u>96,584</u>

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2024

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#### 20. Deferred income

	2024	2023
	£	£
At 1 January 2024	46,961	57,794
Amount released to income	(46,961)	(57,794)
Amount deferred in year	<u>59,024</u>	<u>46,961</u>
<b>At 31 December 2024</b>	<u><u>59,024</u></u>	<u><u>46,961</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 £10,206 (2023: £11,224).

#### 22. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 20 24	Income £	Expenditure £	Transfers £	At 31 December 2024 £
General funds	<u>444,903</u>	<u>422,688</u>	<u>(22,665)</u>	<u>(328,685)</u>	<u>516,241</u>

	At 1 January 20 23	Income £	Expenditure £	Transfers £	At 31 December 2023 £
General funds	<u>511,567</u>	<u>355,466</u>	<u>(66,666)</u>	<u>(355,464)</u>	<u>444,903</u>

##### Restricted funds

	At 1 January 20 24	Income £	Expenditure £	Transfers £	At 31 December 2024 £
Early Years	–	95,805	(456,827)	361,022	–
Imago	1,900	145,713	(141,747)	–	5,866
Recall - Good Morning					
Belfast	3,807	38,350	(45,076)	2,919	–
Foodbank	69,944	53,685	(78,208)	–	45,421
Princes Trust	3,999	8,810	(40,608)	27,799	–
CEO	–	46,820	(48,419)	1,599	–

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2024

#### 22. Analysis of charitable funds *(continued)*

Antrim - Other	–	862	(7,137)	6,275	–
General restricted funds	48,677	9,373	(9,373)	(48,677)	–
Antrim - Community Foundation	4,686	–	(786)	(3,900)	–
Antrim - Henry Smith	18,731	49,333	(23,502)	–	44,562
Big Lottery Dormant Funding	15,154	–	–	–	15,154
ANBCC - Good Relations Funding	3,352	–	–	(3,352)	–
ANBCC- Hardship Fund	15,000	–	–	(15,000)	–
BCC- Hardship Fund	–	–	–	–	–
Antrim-BOI Cost of Living Grant	1,229	–	(574)	–	655
Antrim- Garfield Weston Department for Communities	–	1,295	(1,295)	–	–
Belfast City Council- Premises funding	–	23,440	(23,440)	–	–
	<u>196,479</u>	<u>473,486</u>	<u>(886,992)</u>	<u>328,685</u>	<u>111,658</u>

	At 1 January 2023	Income £	Expenditure £	Transfers £	At 31 December 2023 £
Early Years	6,329	111,008	(381,228)	263,891	–
Imago	2,164	128,140	(128,404)	–	1,900
Recall - Good Morning Belfast	5,002	41,203	(47,463)	5,065	3,807
Foodbank	33,546	59,765	(61,153)	37,786	69,944
Princes Trust CEO	–	56,182	(64,695)	12,512	3,999
CEO	–	46,381	(47,672)	1,291	–
Antrim - Other	–	28,667	(61,986)	33,319	–
General restricted funds	27,637	29,847	(10,407)	1,600	48,677
Antrim - Community Foundation	37,844	47,697	(80,855)	–	4,686
Antrim - Henry Smith	4,570	57,120	(42,959)	–	18,731
Big Lottery Dormant Funding	19,883	19,883	(24,612)	–	15,154

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2024

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#### 22. Analysis of charitable funds *(continued)*

ANBCC - Good Relations Funding	–	8,333	(4,981)	–	3,352
ANBCC- Hardship Fund	–	25,000	(10,000)	–	15,000
BCC- Hardship Fund	–	7,000	(7,000)	–	–
Antrim-BOI Cost of Living Grant	–	21,802	(20,573)	–	1,229
Antrim- Garfield Weston Department for Communities	–	10,000	–	–	10,000
Belfast City Council- Premises funding	–	–	–	–	–
	<u>136,975</u>	<u>698,028</u>	<u>(993,988)</u>	<u>355,464</u>	<u>196,479</u>

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2024

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#### 22. Analysis of charitable funds *(continued)*

Transfers have taken place in the year due to funding received in the year by fees deemed to be unrestricted to set against the projects. Transfers have also taken place in the year from restricted to unrestricted due to funds received which Oasis have fulfilled all contractual obligations.

##### ***Afterschool's***

A restricted grant to fund an afterschool's group.

##### ***Daycare***

Restricted grants to fund daycare programme activities.

##### ***Family Support***

Funding to provide support for vulnerable families needing assistance in their own homes.

##### ***Pathways***

Restricted grant for providing support to families with children 0-4years.

##### ***Imago***

A restricted grant to fund a befriending project for people with mental health issues.

##### ***Department for Communities - CEO***

This was funding granted by the department to cover the salary of the CEO of Oasis - Caring in Action.

##### ***Department for Communities -IT***

Grant to purchase new IT equipment for the organisation.

##### ***Antrim - Youth***

Funding to provide an education programme and support for young people disengaged from education and at risk.

##### ***Antrim - Foodbank***

Restricted grants to fund a foodbank in the Antrim area for individuals and families struggling to make ends meet.

##### ***Antrim - Hub***

Funding to provide a community support hub providing a safe place for individuals to meet.

##### ***Recall***

A restricted grant to run a telephone befriending service available to elderly and vulnerable residents in the Belfast area.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2024

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#### 23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	16,620	–	16,620
Current assets	530,217	170,682	700,899
Creditors less than 1 year	(30,596)	(59,024)	(89,620)
<b>Net assets</b>	<u>516,241</u>	<u>111,658</u>	<u>627,899</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	22,317	–	22,317
Current assets	472,209	243,440	715,649
Creditors less than 1 year	(49,623)	(46,961)	(96,584)
<b>Net assets</b>	<u>444,903</u>	<u>196,479</u>	<u>641,382</u>

#### 24. Corporation tax

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

#### 25. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

#### 26. Contingencies

A contingent liability exists to repay grants and Trust monies received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offers have been, or will be, complied with and no liability is expected.

#### 27. Analysis of changes in net debt

	At 1 Jan 2024 £	Cash flows £	At 31 Dec 2024 £
Cash at bank and in hand	<u>676,369</u>	<u>(2,644)</u>	<u>673,725</u>

**Oasis - Caring in Action**  
**Company Limited by Guarantee**  
**Management Information**  
**Year ended 31 December 2024**

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

# Oasis - Caring in Action

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 31 December 2024

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	2024	2023
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations Income - restricted	4,803	7,049
Donations income - unrestricted	35,707	40,836
	<u>40,510</u>	<u>47,885</u>
<b>Charitable activities</b>		
Antrim and Newtownabbey Borough Council	862	37,979
APEX Housing	–	2,300
Belfast City Council	18,815	17,625
Belfast Health & Social Care Trust	72,630	77,058
Big Lottery Fund	833	29,882
CLEAR Project	1,825	1,712
Tesco	–	625
Community Development and Health Network	–	20,000
Community Foundation	–	69,499
East Belfast Community Development Agency	750	7,000
Connswater Homes	600	–
Lightbody Foundation	10,000	–
Department of Communities	79,929	87,434
Henry Smith	49,333	59,200
HSC Public Health Agency	142,788	127,228
Garfield Weston	–	10,000
Northern Ireland Housing Executive	8,500	8,250
Pathway Fund	32,000	30,000
Princes Trust	8,810	56,182
Trussell Trust	51,258	48,627
Fees and Earned Income	366,345	305,790
	<u>845,278</u>	<u>996,391</u>
<b>Other trading activities</b>		
Other income	1,682	2,449
<b>Investment income</b>		
Bank interest receivable	4,086	6,769
<b>Other income</b>		
Gain on disposal of tangible fixed asset	4,618	–
	<u>4,618</u>	<u>–</u>
<b>Total income</b>	<u>896,174</u>	<u>1,053,494</u>

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# Oasis - Caring in Action

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2024

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	2024 £	2023 £
<b>Expenditure on charitable activities</b>		
<b>Charitable activities</b>		
<b><i>Activities undertaken directly</i></b>		
Wages and salaries	577,207	642,595
Employer's NIC	40,522	41,724
Pension costs	10,206	11,224
Redundancy costs	–	10,028
Rent	22,625	16,107
Rates & water	459	478
Light & heat	14,548	15,224
Repairs & maintenance	10,543	22,623
Insurance	2,504	11,931
Advice office costs	27,031	–
Vehicle expenses	799	1,853
Equipment hire	–	181
Motor/travel costs	3,443	4,553
Legal and professional fees	13,698	24,689
Telephone	6,320	7,718
Printing, postage and stationary	6,928	6,801
Depreciation	5,785	7,397
Bank charges	4,049	1,543
Loss on disposal	296	–
Beneficiary costs	45,816	82,430
Advertising	678	2,856
Staff training and expenses	2,185	4,886
Subscriptions and membership renewal	2,466	2,977
Tutor costs	551	3,800
Volunteer expenses	–	926
Certification	369	486
Resources	5,334	15,285
Gifts/Donations	3,081	4,321
Hospitality	4,963	16,634
Capital expenditure	320	296
Early Years Lunches	12,968	12,879
Bad debt	2,400	3,546
Carried forward	<hr/> 828,094	<hr/> 977,991

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# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2024

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	2024 £	2023 £
Brought forward	828,094	977,991
General running costs	<u>484</u>	<u>4,009</u>
	828,578	982,000
<b>Support costs</b>		
Wages and salaries	67,858	65,552
Rent	1,149	848
Light & heat	1,550	1,691
Telephone	702	858
Subscriptions and donations	<u>1,000</u>	<u>1,095</u>
	72,259	70,044
<b>Governance costs</b>		
Governance costs - audit fees	<u>8,820</u>	<u>8,610</u>
	<u>909,657</u>	<u>1,060,654</u>
<b>Expenditure on charitable activities</b>		
	<u>909,657</u>	<u>1,060,654</u>
<b>Net expenditure</b>	<u>(13,483)</u>	<u>(7,160)</u>

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**Oasis - Caring In Action**

Northern Ireland - Charity number 100881

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# Accounts

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COMPANY REGISTRATION NUMBER: NI032295  
CHARITY REGISTRATION NUMBER: NIC 100881

**Oasis - Caring in Action**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 December 2023**

Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

**Oasis - Caring in Action**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 December 2023**

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Statement of financial activities (including income and expenditure account)	<b>19</b>
Statement of financial position	<b>20</b>
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Detailed statement of financial activities	<b>36</b>
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# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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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 December 2023.

#### Chair's report

We as a board of trustees remained focused during 2023 on consolidating the more appropriately sized business in our collective rented premises.

This strategy agreed with professional advisers has brought relative stability and resulted in clear robust governance within OCIA Ltd and ultimately it ensures we run operations on a firm and sustainable operating model.

Little did we know at the beginning of the year how much this model would be tested as we drew near the end of our financial year.

The nature of our charity means we are totally reliant on our partner funders to which we are very grateful, but as we saw first-hand this carries risks, should the funding fail to materialise.

The Antrim Hub, which had been such a vital link for the Antrim community was unable to get its funding renewed and although we tried to keep them operational for three months by using reserve monies to pay wages until a further application was submitted, this also failed leaving us in the horrible position of having to close the Hub down and pay redundancy to all the staff from our reserves.

This was a sad loss to our operation and a lesson for the future to us all that we are at the behest of funders and need to always be on the lookout for alternative sources of income.

We do continue to oversee the management of the Antrim Foodbank, which provides a vital role in the community.

This whole situation was compounded by the loss of our CEO who due to severe illness had to take time off from work and eventually retire due to ill health at end of the year. We wish him a speedy recovery and thank him immensely for all that he did in raising OCIA from the ashes and setting us on a much firmer foundation.

This event again tested our governance and demonstrated the need for succession planning within the organisation, which was something we had been looking at earlier in the year and had asked for a study to be done. It is imperative that we learn from this going forward in order that we have backups for all our management, to avoid any future disruption to our services.

Despite this challenging end to 2023, we made significant progress through the year against a background of a continuing cost of living crisis and the residual effects of the covid pandemic, which caused social isolation for many vulnerable people. By God's help and enabling we still managed to meet and even exceed our goals in the community, providing a much-needed service for those in need in all generations.

We continued to narrow our focus on the core long established activities of the charity that were and are still performing well in their own right. These activities typically exist to offer support, training and resources to individuals and thereby empowering and changing lives on a personal, family, and community perspective.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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The board and CEO's emphasis has been on protecting and developing our core activities, overseeing the implementation of clear and accountable financial discipline, reducing debt where possible and ensuring we have a sustainable financial footing through 2023 and well beyond. All this whilst assessing current and future economic headwinds and dealing with the current cost of living crisis.

We are seeing first hand across all programmes the heartache caused by people being displaced from their homelands and arriving in the province and we commend our excellent staff for welcoming them into our OASIS home across all sites.

It is really important that we put on record our sincere thanks to groups such as:

- Belfast Health and Social Care Trust
- Department for Communities
- Early Years organisation
- Princes Trust
- Public Health Agency
- Belfast City Council
- The Pathway Fund
- Trussell Trust
- Tesco
- Enkalon foundation
- Building Community Pharmacy Partnership
- National Lottery Community Fund
- Dormant Funds
- NI Housing Executive
- Henry Smith Foundation
- Garfield Weston Foundation
- Antrim and Newtownabbey Borough Council
- Community Foundation NI

plus the very generous donations from the public and local churches around the Antrim foodbank.

We continue to witness the many personal testimonies which support the impact of the charity's work. As always this has been a most pleasing aspect and is at the heart of our Christian ethos to look after the neediest in society.

We are confident moving in to 2024 of OCIA's ability to perform strongly within its means and realise opportunities to further develop its work supporting lives within the community.

On behalf of the board of OCIA we should like to record our gratitude to all management and staff for their outstanding commitment to provide such valuable services.

We especially wish to convey our thanks and best wishes to Stephen Cruise as he battles cancer. We are praying for a speedy recovery and welcome Ken Humphrey as our new CEO.

Oasis Caring in Action simply exists as a demonstration of God's love in the communities we serve.

It has been a privilege to lead the charity in pursuit of its aims to alleviate the challenges facing the impoverished and isolated in our society.

We are looking forward with fresh enthusiasm to our continued service.

Donald Eastop  
Chairman

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# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2023

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#### Reference and administrative details

<b>Registered charity name</b>	Oasis - Caring in Action
<b>Charity registration number</b>	NIC 100881
<b>Company registration number</b>	NI032295
<b>Principal office and registered office</b>	81-83 Castlereagh Street Belfast County Antrim BT5 4NF

#### The trustees

Mr James McKay  
Mr Michael Patterson  
Mr Donald Eastop  
Mr Stephen Todd  
Mr David Mark

<b>Auditor</b>	Finegan Gibson Ltd Chartered accountants & statutory auditor Causeway Tower 9 James Street South Belfast BT2 8DN
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<b>Bankers</b>	Ulster Bank Limited Arches Retail Park Belfast BT5 4AF
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<b>Solicitors</b>	Hewitt & Gilpin 73 Holywood Road Belfast BT4 3BA
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# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2023

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#### **Structure, governance and management**

Oasis-Caring in Action is a company limited by guarantee, incorporated on 22 April 1997, accepted as a charity for tax purpose by HM Revenue and Customs on the 22 April 1997 and registered with the Charity Commission for Northern Ireland on 1 April 2015. It is governed by its Memorandum and Articles of Association dated 18 April 1997 and amended on 17 October 2002 and 20 March 2015. These were further updated on 10 March 2023.

The key personnel of the Charity are the CEO and the Managers of Finance, Early Years, Imago, Antrim Hub and Foodbank, Princes Trust and Good Morning Oasis.

#### ***Organisational Structure***

The charitable company is governed by its Memorandum and Articles of Association. The company is not-for-profit and limited by guarantee. The liability of members is limited to £1.

New directors are briefed about their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee, the decision-making process, the business plan and the recent financial performance of the charity. They are free to discuss any issue with other directors or key employees. Directors are encouraged to attend any appropriate external training events which will facilitate the undertaking of their role.

#### ***Public Benefit Activities***

Oasis Caring in Action has been set up to relieve poverty and to provide facilities in the interests of social welfare using a community development process. It desires to help improve the conditions of life of the inhabitants of Northern Ireland (mainly East Belfast) and its environs and to work with partners in other disadvantaged areas of the world.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2023

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#### Objectives and activities

##### ***Our purpose and activities (including mission statement):***

The purposes of the charity are

- To relieve poverty and provide facilities in the interests of social welfare using a community development process
- To improve the conditions for the inhabitants of Northern Ireland (mainly East Belfast and Antrim) and its environs
- The advancement of health via mild Mental Health interventions
- To assist the relief of those in need by reason of youth, age, ill health or other disadvantages

The vision that shapes our activities is focussed upon meeting the needs of those who find themselves impoverished or marginalised in our society. To this end, the trustees have considered the Charity Commissions guidance on public benefit.

The charity relies on grants, donations from individuals and income from fees.

Affordability and access are of paramount importance to Oasis and is reflected in our pricing policy (for after schools and childcare provision).

We endeavour to ensure that our activities are accessible to all within our community, irrespective of background. This is evident in the diversity present in all levels of our charity.

Our mission statement is:

Oasis exists as a practical demonstration of God's love for the communities of East Belfast and Antrim.

We offer training and resources wishing to see people empowered within their personal, family and community lives as practical evidence of God's love. The following priorities presently guide our work;

- Improving the quality of people's lives by offering practical training to help them back to work or to find work and to enhance self-esteem, self-confidence, and life-choices.
- Offering activities including a range of training including personal development, IT skills, preparation for employment and essential skills (literacy and numeracy).
- Offering affordable and accessible early years provision in partnership with Health and Social Services, thus providing childcare places, family visitation, and support for vulnerable parents. We will also offer after-school full-day services.
- Offering befriending services for people with mild ill-health challenges and for those isolated by illness, old-age or other difficulties in their homes.
- Offering programmes focussed upon focussing upon education for those who have ben unable to benefit in that regard from school life.
- Providing food to those who are struggling to make ends meet.

#### ***Oasis Strategic Aims***

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# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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- To promote mental well-being
- To create opportunities for people to gain knowledge and skills to achieve their full potential
- To contribute to the well-being and development of children and young people.
- To develop sustainable businesses that meet needs, create jobs and generate income.
- To create opportunities for people to engage by volunteering within an Oasis volunteer development program
- To create a sustainable and effective organization for delivering high quality services and programs.

#### ***Vital to our role in the community is participation in Community groups seeking to achieve similar purposes:***

- To be an active member and key recipient of referrals from the Family Hub in Inner East
- To be an active member and key recipient of referrals from the Family Hub in Outer Belfast
- To be an active member and key recipient of referrals from the Mental Health Hub East Belfast
- To be a key member of Inner East Membership Forum
- To be an active participant in Eastside Learning
- To attend and input to the Anti-Poverty Strategy in East Belfast
- To contribute to the East Belfast Locality Planning group
- To contribute and take part in ANTRIM by collaboration with a variety of same minded groups like Home start, Antrim Sign Language Community, Kinship Café, Safe space to be Me, Daisy Counselling sessions, Basic IT training for the community, Womens Aid, CAB, CAP

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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#### **Achievements and performance**

In 2023 we achieved our primary goal of running OCIA on a firm financial footing whilst ensuring the Board supported staff to maintain the programs that have served participants well across Inner East Belfast and Antrim. Having completed the execution of the Strategic plan out-laid in agreement with the Board of Oasis and BDO we then faced into a cost of living crisis, which has affected both staff and clients throughout 2023. The cost of living crisis aligned to the paralysis within NI Govt has meant 2023 has been more difficult than even the Covid 19 years. We, nonetheless, have continued to fulfil our objectives.

Many demanding situations were unearthed by the staff. They identified solutions, established plans of action with clients and executed these to perfection to the joy and appreciation of all. The dedicated staff were indeed a real life saver on occasions.

#### ***Oasis Caring in Action Belfast: What we do!***

Imago Project delivered professional medium term 1-1 Befriending for those suffering from anxiety and depression or any mental health situations. We deliver the service to in excess of 84 individuals for up to 6 months on a one to one basis.

During 2023 we have seen improvement in people's lives. We exceeded our agreed targets and saw many outstanding results due to the effort deployed by the staff. Many individuals were given sufficient support and confidence to allow them to fully function in the community. They experienced increased self-esteem and self-confidence and the well-being of the community at large increased as a result

***Imago Self Help Groups (Mental Health Programme)*** continued with the help of existing clients and volunteers; Programmes carried out included Art, History, Knit and Knatter, Fishing and Music, Through 2023 we had the privilege of delivering a substantive program that allowed many individuals to get their lives back on track. We met every client either in person or remotely via phone or facetime, always going the extra mile to ensure we helped touch the lives of the most vulnerable positively. ***Imago Men's Self Help Groups:*** In 2023 the men's self-help groups have continued to enjoy a Belfast centric breakfast group. Led by one of the Imago befrienders, the group has grown from strength to strength throughout 2023.

#### ***Imago Overview***

In 2023 Imago received 186 referrals. The target had been set at 160. Contact had been made during the year with 1841 individuals. The Imago team see huge changes in clients with regard to their mood and well-being. The work is established on trusting relationships, allowing clients to confide in and relax with staff. The Imago team require 30 more hours of work and need a resource with which to secure those supplementary hours of work.

***Early Years*** continued to deliver excellent and affordable childcare sought by parents and by statutory agencies. We accommodated up to 85 children every week. Oasis continued to make a difference in the lives of many families and children. This area continued to get particular focus throughout 2023 as we invested to ensure we made it fit for purpose to ensure that children are looked after in a positive and uplifting setting, with updated equipment and well-trained staff. We continued to provide a car for school pickups.

***Family Support*** We have a family support program linked into the local Family Support Hubs which carries out visits to those needing assistance within the environs of their home, to help parents / carers with bringing up and educating their children. The two key workers also act as sign-posters to help the parents /carers seek out help with education, finance, housing or whatever the needs of the family happen to be.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

---

**Princes Truste Team** We ran three team programs through 2023 catering for 27 16 -24 year olds. assisting them on a journey of discovery often from very dark and difficult places and isolation. A few weeks into their programme, the young people show evidence of thriving. They make presentations to their group, raise money for other charitable works in their community, have a new cohort of friends , have a safe place to come and talk through challenging truths and have a much better outlook. This is all achieved over a 12 week period. All young people are sign-posted towards the next stage to continue their improvements when the programme ends.

**Good Morning Oasis** provides a befriending service for elderly, vulnerable and isolated people in South and East Belfast. Over the past year we have offered support and friendship on a daily basis to 260 people by offering a Good Morning telephone call. As well as forming strong relationships and gaining the trust of our service users, we have offered support and advice, and have sign-posted our users to many different services available to the community. Many different people from South and East Belfast are on the service and for many different reasons. We can confidently say that in the past year, we have built upon existing relationships and have welcomed many new people on to the service and have introduced them to the benefits of the Oasis Good Morning Telephone Service. We are building relationships with external organisations such as the Red Cross. In the future, we hope to maintain the high standards for our service and to be able to expand by bringing on as many new clients as as possible.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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#### Achievements and performance *(continued)*

##### ***Oasis Caring in Action, Antrim - What we do!***

The Oasis Antrim Community Hub flourished, addressing a range of community needs in Antrim, not least the poor mental health and wellbeing needs within the local community which had been exacerbated by the cost of living crisis. The Centre now has 98 adults every week. Participants attend various programmes designed to improve their mental health and wellbeing to enable them to develop networks which will support them as they integrate back into the community. The Oasis Antrim Community Partnership Advisory Group continued to ensure that the Centre is inclusive and works collaboratively to identify and respond to the needs of local people. The group comprises representatives from the community and voluntary sectors, civic society, elected representatives, the local council, Oasis Caring in Action, and funders.

- **Adult Befriending:** 29 women were connected through this programme by the Adult Befriender in 2023. 'Support Bubbles' continued to provide valuable structures for people to help one another. This comprises women coming together for a chat over a coffee and undertaking fun activities such as nail painting, drawing groups and swimming.
  - **Family Support:** The Family Liaison Lead worked with 47 families in 2023. This work included the design and implementation of action plans tailored to the needs of each family. These families are supported in a variety of ways to increase their confidence, to equip them to deal with problems that arise and to create a more resilient family unit overall. The Smile Baby Programme is a 4-week programme designed for babies born during the year. In 2023 a total of 24 babies were engaged over two programmes. The Nurture Hub weekly sessions facilitated 10 mothers and their babies in 2023 to relax and do gentle exercises and stretching for general wellbeing. The weekly Walk & Talk Group encouraged mums and children to come together, chat, make friends while enjoying light exercise. The Summer Programme brought 22 parents / carers and their children together on a weekly basis (one morning per week during the 2023 summer months)
  - **Core Women's Group (CWG):** In addition to volunteering with other groups within the Centre the CWG continues to meet weekly. CWG in partnership with Christian Fellowship Church (CfC) supported the School Uniform Scheme in Antrim in 2023. This was a very timely initiative given the financial strain on families brought about by the cost-of-living crisis.
  - **Friendship Hub:** This Friendship Hub is a monthly initiative that links into the Chatty Café Initiative from the Antrim & Newtownabbey Loneliness Network. This was initially a drop in facility; however, the scale of the attendance (18 women) and duration (2.5 hrs) has necessitated its transition from a drop-in facility to a more formal group with speakers on issues and experts addressing the group on relevant topics.
  - **Self Care for a Positive Mindset Group** is a six-week course that was run seven 8 times in 2023 to a total of 84 women. Many of the attendees indicated that this group gave them a reason to get up in the morning.
  - **Crafty Ladies:** These 14 women meet weekly and work to a detailed timetable meticulously planned in advance.
  - **Multicultural Group:** This group has been highly successful is bringing together women from Antrim and Syrians within the Antrim community. The women come together to learn about one another's' cultures and enjoy crafting together. 26 Women attended two summer multi-cultural outings in the summer of 2023.
  - **Creations by Oasis:** This social enterprise continued during 2023. Group members now face
-

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

---

##### **Achievements and performance** *(continued)*

masks and sell them with the proceeds going to the Oasis Antrim Foodbank. It expanded in membership and range to include knitting baby clothes for women-in-need and making jewellery, tote bags and pictures. The proceeds are used to support other charities in the area.

ACSH bring together women in the community with the local Boots Pharmacist to address, and reduce health inequalities. The goal is for participants is to optimise the health and well-being supports available from the local pharmacy. This includes informal advice and guidance on, dealing with anxiety, relaxation, and sleep, exercising your brain, herbal remedies and managing pain.

The Men's Group ACSH under the leadership of an Oasis board member commenced a Men's Group in 2022. Twelve men of varying ages participated in this group which meets weekly for chat, craic, and trips to locations they have expressed an interest in.

##### **Antrim Foodbank**

Antrim foodbank is part of the Trussell Trust's 400-strong network of food banks, which provides three days' nutritionally balanced emergency food and support to people who are in crisis. From a substantive base in 2021 there was a marked increased need and the crisis continued in 2023 with an estimated rise of 60% in the numbers of the Antrim community now availing of their local Foodbank. To strengthen the underpinning infrastructure, the Foodbank Volunteer Support Group continues to meet on a a quarterly basis. It supports in excess of 40 foodbank volunteers and provides training and development on the effective running of the foodbank, new working procedures and health and safety.

##### **Central Administration - Oasis caring in Action**

We continued to sustain the number of staff that would enable us to support the Project and to provide the personnel needed to sustain our range of programmes. The reduction in funding for the Voluntary and Community sector continued to present a major challenge for us. The loss of European Social Funding (following Brexit) significantly raised the number of Projects requesting funding from a smaller field of sources. A significant amount of time was spent preparing funding applications in 2023 and in maintaining flows of reports to funders who did support us. We (The Board and I) are very grateful to the staff, funders, donors and volunteers at Oasis across all sites who have made the continuance of our valuable programmes possible in 2023 and for their hard work in making Oasis the dynamic organisation it is today. We will work throughout the coming year to manage our finances in a prudent manner to match the hard work and endeavour that is delivered day in day out.

##### **Our Volunteers**

OCIA across all sites is very involved in the community and relies heavily on voluntary help. Alongside some 20 volunteers who help with oversight and governance we have over 40 volunteers who help directly in the running of the projects. Our volunteer policy allows us to manage this body of valued workers effectively.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2023

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#### Financial review

We incurred a net loss £7,160 for the year to December 2023. By 31st December 2023 we have implemented changes to our policies and procedures across the charity. We have updated our financial processes and procedures document for the seventh time in 2023. OCIA is debt free and we work at clearing all creditors within 30-45 days. It has been a necessarily slow process due to us working hard to limit damage around the human aspect and the public benefit aspect but OCIA has now been fully restructured and we have a clearly re-focused team who will ensure they support the excellent staff who run the projects now and who did so through 2015 to 2023 whilst this restructure change in circumstances was evolving. We believe we can look forward to the future with renewed confidence. We are looking at Board Development and Succession Planning including leadership training in 2024.

#### Plans for future periods

It is our intention to run our multi-faceted charity on a prudent and balanced basis. We are committed to providing the following programmes in 2024:

Early Years Family Support Funder:	Funder, BHSCT
Early Years Sponsored Daycare Funder:	Funder, BHSCT
Early Years 0-4 Childcare Funder:	Funder: Pathway
Imago Befriending :	Funder: Public Health Agency
Princes Trust Youth Programme:	Funder: Princes Trust
Good Morning Oasis:	Funder: NI Housing Executive Dept for Communities
Oasis General and Premises	Funder: Belfast City Council

#### 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.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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.

The trustees' annual report and the strategic report were approved on 4<sup>th</sup> September 2024 and signed on behalf of the board of trustees by:

Mr James McKay  
Trustee

Mr Donald Eastop  
Trustee

# Oasis - Caring in Action

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Oasis - Caring in Action

Year ended 31 December 2023

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#### Opinion

We have audited the financial statements of Oasis - Caring in Action (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows 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 December 2023 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.

# Oasis - Caring in Action

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Oasis - Caring in Action

*(continued)*

**Year ended 31 December 2023**

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#### **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.

# **Oasis - Caring in Action**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Oasis - Caring in Action**

*(continued)*

**Year ended 31 December 2023**

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#### **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.

# Oasis - Caring in Action

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Oasis - Caring in Action

(continued)

Year ended 31 December 2023

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#### 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:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

# Oasis - Caring in Action

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Oasis - Caring in Action

*(continued)*

#### Year ended 31 December 2023

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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.

# Oasis - Caring in Action

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Oasis - Caring in Action

*(continued)*

#### Year ended 31 December 2023

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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.

As explained more fully in the Trustees' Responsibilities Statement (set out on page 10 ), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 24 to the financial statements.

#### 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.

Conor Dolan (Senior Statutory Auditor)

For and on behalf of  
Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

4<sup>th</sup> September 2024

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	40,836	7,049	47,885	96,083
Charitable activities	6	305,412	690,979	996,391	928,735
Other trading activities	7	2,449	–	2,449	111
Investment income	8	6,769	–	6,769	2,672
<b>Total income</b>		<u>355,466</u>	<u>698,028</u>	<u>1,053,494</u>	<u>1,027,601</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9,10	<u>(66,666)</u>	<u>(993,988)</u>	<u>(1,060,654)</u>	<u>(1,028,482)</u>
<b>Total expenditure</b>		<u>(66,666)</u>	<u>(993,988)</u>	<u>(1,060,654)</u>	<u>(1,028,482)</u>
<b>Net expenditure</b>		<u>288,800</u>	<u>(295,960)</u>	<u>(7,160)</u>	<u>(881)</u>
Transfers between funds		(355,464)	355,464	–	–
<b>Net movement in funds</b>		<u>(66,664)</u>	<u>59,504</u>	<u>(7,160)</u>	<u>(881)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>511,567</u>	<u>136,975</u>	<u>648,542</u>	<u>649,423</u>
<b>Total funds carried forward</b>		<u>444,903</u>	<u>196,479</u>	<u>641,382</u>	<u>648,542</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 22 to 34 form part of these financial statements.

**Oasis - Caring in Action**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 December 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	16	22,317	19,228
<b>Current assets</b>			
Debtors	17	39,280	56,421
Cash at bank and in hand		676,369	659,719
		<u>715,649</u>	<u>716,140</u>
<b>Creditors: amounts falling due within one year</b>	<b>18</b>	<u>(96,584)</u>	<u>(86,826)</u>
<b>Net current assets</b>		619,065	629,314
<b>Total assets less current liabilities</b>		<u>641,382</u>	<u>648,542</u>
<b>Net assets</b>		<u>641,382</u>	<u>648,542</u>
<b>Funds of the charity</b>			
Restricted funds		196,479	136,975
Unrestricted funds		444,903	511,567
<b>Total charity funds</b>	<b>21</b>	<u>641,382</u>	<u>648,542</u>

These financial statements were approved by the board of trustees and authorised for issue on 4<sup>th</sup> September 2024 and are signed on behalf of the board by:

Mr Donald Eastop  
Trustee

The notes on pages 22 to 34 form part of these financial statements.

# Oasis - Caring in Action

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 December 2023

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	<b>2023</b>	2022
	<b>£</b>	£
<b>Cash flows from operating activities</b>		
Net expenditure	(7,160)	(881)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	7,397	6,408
Other interest receivable and similar income	(6,769)	(2,672)
Interest payable and similar charges	1,543	1,550
Accrued expenses/(income)	81	(20,149)
<i>Changes in:</i>		
Trade and other debtors	17,270	(1,300)
Trade and other creditors	9,548	(23,885)
Cash generated from operations	21,910	(40,929)
Interest paid	(1,543)	(1,550)
Interest received	6,769	2,672
Net cash from/(used in) operating activities	<u>27,136</u>	<u>(39,807)</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(10,486)	–
Net cash used in investing activities	<u>(10,486)</u>	<u>–</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	16,650	(39,807)
<b>Cash and cash equivalents at beginning of year</b>	659,719	699,526
<b>Cash and cash equivalents at end of year</b>	<u>676,369</u>	<u>659,719</u>

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The notes on pages 22 to 34 form part of these financial statements.

# Oasis - Caring in Action

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 December 2023

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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 81-83 Castlereagh Street, Belfast, County Antrim, BT5 4NF.

#### 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.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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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.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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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	-	25% reducing balance
Motor vehicles	-	25% reducing balance
Equipment	-	25% 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.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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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

Oasis Caring in Action is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2023

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Gifts/Donations Income - restricted	–	7,049	7,049
Gifts/Donations income - unrestricted	40,836	–	40,836
	<u>40,836</u>	<u>7,049</u>	<u>47,885</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Gifts/Donations Income - restricted	–	12,351	12,351
Gifts/Donations income - unrestricted	83,732	–	83,732
	<u>83,732</u>	<u>12,351</u>	<u>96,083</u>

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Antrim and Newtownabbey Borough Council	–	37,979	37,979
APEX Housing	2,300	–	2,300
Belfast City Council	–	17,625	17,625
Belfast Health & Social Care Trust	–	77,058	77,058
Big Lottery Fund	–	29,882	29,882
CLEAR Project	–	1,712	1,712
Tesco	–	625	625
Community Development and Health Network	–	20,000	20,000
Community Foundation	–	69,499	69,499
East Belfast Community Development Agency	–	7,000	7,000
Department of Communities	–	87,434	87,434
Department for Justice	–	–	–
Henry Smith	–	59,200	59,200
HSC Public Health Agency	–	127,228	127,228
Garfield Weston	–	10,000	10,000
Northern Ireland Housing Executive	–	8,250	8,250
Pathway Fund	–	30,000	30,000
Princes Trust	–	56,182	56,182
Trussell Trust	–	48,627	48,627
Early Years - CRSF	–	–	–
HMRC	–	–	–
Lifestart Foundation	–	–	–
Belfast City Council - Heart Project	–	–	–
Fees and Earned Income	303,112	2,678	305,790
	<u>305,412</u>	<u>690,979</u>	<u>996,391</u>

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

##### 6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Antrim and Newtownabbey Borough Council	–	36,474	36,474
APEX Housing	–	–	–
Belfast City Council	–	13,640	13,640
Belfast Health & Social Care Trust	–	64,848	64,848
Big Lottery Fund	–	19,883	19,883
CLEAR Project	–	5,118	5,118
Tesco	–	875	875
Community Development and Health Network	–	8,000	8,000
Community Foundation	–	139,953	139,953
East Belfast Community Development Agency	–	–	–
Department of Communities	–	71,767	71,767
Department for Justice	–	2,950	2,950
Henry Smith	–	59,195	59,195
HSC Public Health Agency	–	118,204	118,204
Garfield Weston	–	–	–
Northern Ireland Housing Executive	–	7,500	7,500
Pathway Fund	–	30,000	30,000
Princes Trust	–	54,600	54,600
Trussell Trust	–	28,670	28,670
Early Years - CRSF	10,707	–	10,707
HMRC	2,387	–	2,387
Lifestart Foundation	380	–	380
Belfast City Council - Heart Project	204	–	204
Fees and Earned Income	253,380	–	253,380
	<u>267,058</u>	<u>661,677</u>	<u>928,735</u>

##### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other income	<u>2,449</u>	<u>2,449</u>	<u>111</u>	<u>111</u>

##### 8. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>6,769</u>	<u>6,769</u>	<u>2,672</u>	<u>2,672</u>

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2023

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	58,056	923,944	982,000
Support costs	8,610	70,044	78,654
	<u>66,666</u>	<u>993,988</u>	<u>1,060,654</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	117,464	831,415	948,879
Support costs	–	79,603	79,603
	<u>117,464</u>	<u>911,018</u>	<u>1,028,482</u>

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023 £	Total fund 2022 £
Charitable activities	982,000	70,044	1,052,044	1,016,100
Governance costs	–	8,610	8,610	12,382
	<u>982,000</u>	<u>78,654</u>	<u>1,060,654</u>	<u>1,028,482</u>

#### 11. Analysis of support costs

	Analysis of support costs £	Total 2023 £	Total 2022 £
Staff costs	65,552	65,552	59,521
Premises	2,539	2,539	3,400
Communications and IT	1,095	1,095	–
General office	858	858	2,750
Finance costs	–	–	1,550
Governance costs	8,610	8,610	12,382
	<u>78,654</u>	<u>78,654</u>	<u>79,603</u>

#### 12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>7,397</u>	<u>6,408</u>

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

---

#### 13. Auditors remuneration

	<b>2023</b>	2022
	<b>£</b>	£
Fees payable for the audit of the financial statements	<u>8,610</u>	<u>8,400</u>

#### 14. Staff costs

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

	<b>2023</b>	2022
	<b>£</b>	£
Wages and salaries	708,147	715,289
Social security costs	41,724	42,356
Employer contributions to pension plans	11,224	11,282
Redundancies	<u>10,028</u>	<u>–</u>
	<u>771,123</u>	<u>768,927</u>

The average head count of employees during the year was 44 (2022: 57).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### Key Management Personnel

The key management personnel of the Charity were the CEO, together with the Managers of Finance, Early Years, Imago, Antrim, Princes Trust and Recall. The total employee benefits of the key management personnel were £258,626 (2022: £233,694)

#### 15. Trustee remuneration and expenses

The Charity Trustees were not paid or received any benefits from employment with the Charity in the year, neither were they reimbursed expenses during the year. No Trustee received payment for professional or other services supplied to the Charity.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

---

#### 16. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>				
At 1 January 2023	26,201	20,000	15,426	61,627
Additions	139	–	10,347	10,486
<b>At 31 December 2023</b>	<u>26,340</u>	<u>20,000</u>	<u>25,773</u>	<u>72,113</u>
<b>Depreciation</b>				
At 1 January 2023	20,160	12,502	9,737	42,399
Charge for the year	1,494	1,874	4,029	7,397
<b>At 31 December 2023</b>	<u>21,654</u>	<u>14,376</u>	<u>13,766</u>	<u>49,796</u>
<b>Carrying amount</b>				
<b>At 31 December 2023</b>	<u>4,686</u>	<u>5,624</u>	<u>12,007</u>	<u>22,317</u>
At 31 December 2022	<u>6,041</u>	<u>7,498</u>	<u>5,689</u>	<u>19,228</u>

#### 17. Debtors

	<b>2023</b> £	2022 £
Trade debtors	7,709	23,440
Prepayments and accrued income	21,478	29,314
Other debtors	10,093	3,667
	<u>39,280</u>	<u>56,421</u>

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

	<b>2023</b> £	2022 £
Trade creditors	7,350	–
Accruals and deferred income	55,571	66,194
Social security and other taxes	25,977	11,481
Other creditors	7,686	9,151
	<u>96,584</u>	<u>86,826</u>

#### 19. Deferred income

	<b>2023</b> £	2022 £
At 1 January 2023	57,794	83,123
Amount released to income	(57,794)	(83,123)
Amount deferred in year	46,961	57,794
<b>At 31 December 2023</b>	<u>46,961</u>	<u>57,794</u>

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# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

---

#### 20. 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 £11,224 (2022: £11,282).

#### 21. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
General funds	<u>511,567</u>	<u>355,466</u>	<u>(66,666)</u>	<u>(355,464)</u>	<u>444,903</u>

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
General funds	<u>581,662</u>	<u>353,573</u>	<u>(117,464)</u>	<u>(306,204)</u>	<u>511,567</u>

##### Restricted funds

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
Early Years	6,329	111,008	(381,228)	263,891	–
Imago	2,164	128,140	(128,404)	–	1,900
Recall - Good Morning Belfast	5,002	41,203	(47,463)	5,065	3,807
Foodbank	33,546	59,765	(61,153)	37,786	69,944
Princes Trust	–	56,182	(64,695)	12,512	3,999
CEO	–	46,381	(47,672)	1,291	–
Antrim - Other	–	28,667	(61,986)	33,319	–
General restricted funds	27,637	29,847	(10,407)	1,600	48,677
Antrim - Community Foundation	37,844	47,697	(80,855)	–	4,686
Antrim - Henry Smith	4,570	57,120	(42,959)	–	18,731
Big Lottery Dormant Funding	19,883	19,883	(24,612)	–	15,154

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

#### 21. Analysis of charitable funds *(continued)*

ANBCC - Good Relations Funding	–	8,333	(4,981)	–	3,352
ANBCC- Hardship Fund	–	25,000	(10,000)	–	15,000
BCC- Hardship Fund	–	7,000	(7,000)	–	–
Antrim-BOI Cost of Living Grant	–	21,802	(20,573)	–	1,229
Antrim- Garfield Weston	–	10,000	–	–	10,000
		<u>136,975</u>	<u>698,028</u>	<u>(993,988)</u>	<u>355,464</u>
					<u>196,479</u>

	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
Early Years	14,153	100,447	(360,107)	251,836	6,329
Imago	–	123,962	(122,002)	204	2,164
Recall - Good Morning Belfast	7,027	44,283	(47,583)	1,275	5,002
Foodbank	30,659	41,456	(79,246)	40,677	33,546
Princes Trust	5,006	54,792	(64,492)	4,694	–
CEO	–	44,134	(44,447)	313	–
Antrim - Other	–	26,447	(33,575)	7,128	–
General restricted funds	10,916	17,809	(1,088)	–	27,637
Antrim - Community Foundation	–	139,953	(102,109)	–	37,844
Antrim - Henry Smith	–	59,195	(54,625)	–	4,570
Big Lottery Dormant Funding	–	19,883	–	–	19,883
ANBCC - Good Relations Funding	–	1,667	(1,744)	77	–
ANBCC- Hardship Fund	–	–	–	–	–
BCC- Hardship Fund	–	–	–	–	–
Antrim-BOI Cost of Living Grant	–	–	–	–	–
Antrim- Garfield Weston	–	–	–	–	–
	<u>67,761</u>	<u>674,028</u>	<u>(911,018)</u>	<u>306,204</u>	<u>136,975</u>

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

---

#### 21. Analysis of charitable funds *(continued)*

Transfers have taken place in the year due to funding received in the year by fees deemed to be unrestricted. Transfers have taken place to restricted funds to set against the projects.

***Afterschool's***

A restricted grant to fund an afterschool's group.

***Daycare***

Restricted grants to fund daycare programme activities.

***Family Support***

Funding to provide support for vulnerable families needing assistance in their own homes.

***Pathways***

Restricted grant for providing support to families with children 0-4years.

***Imago***

A restricted grant to fund a befriending project for people with mental health issues.

***Department for Communities - CEO***

This was funding granted by the department to cover the salary of the CEO of Oasis - Caring in Action.

***Department for Communities -IT***

Grant to purchase new IT equipment for the organisation.

***Antrim - Youth***

Funding to provide an education programme and support for young people disengaged from education and at risk.

***Antrim - Foodbank***

Restricted grants to fund a foodbank in the Antrim area for individuals and families struggling to make ends meet.

***Antrim - Hub***

Funding to provide a community support hub providing a safe place for individuals to meet.

***Recall***

A restricted grant to run a telephone befriending service available to elderly and vulnerable residents in the Belfast area.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2023

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#### 22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	22,317	–	22,317
Current assets	476,721	238,928	715,649
Creditors less than 1 year	(49,623)	(46,961)	(96,584)
<b>Net assets</b>	<u>449,415</u>	<u>191,967</u>	<u>641,382</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,860	17,368	19,228
Current assets	538,739	177,401	716,140
Creditors less than 1 year	(29,032)	(57,794)	(86,826)
<b>Net assets</b>	<u>511,567</u>	<u>136,975</u>	<u>648,542</u>

#### 23. Corporation tax

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

#### 24. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

#### 25. Contingencies

A contingent liability exists to repay grants and Trust monies received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offers have been, or will be, complied with and no liability is expected.

#### 26. Analysis of changes in net debt

	At 1 Jan 2023 £	Cash flows £	At 31 Dec 2023 £
Cash at bank and in hand	<u>659,719</u>	<u>16,650</u>	<u>676,369</u>

**Oasis - Caring in Action**  
**Company Limited by Guarantee**  
**Management Information**  
**Year ended 31 December 2023**

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

# Oasis - Caring in Action

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 31 December 2023

	2023 £	2022 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Gifts/Donations Income - restricted	7,049	12,351
Gifts/Donations income - unrestricted	40,836	83,732
	<u>47,885</u>	<u>96,083</u>
<b>Charitable activities</b>		
Antrim and Newtownabbey Borough Council	37,979	36,474
APEX Housing	2,300	–
Belfast City Council	17,625	13,640
Belfast Health & Social Care Trust	77,058	64,848
Big Lottery Fund	29,882	19,883
CLEAR Project	1,712	5,118
Tesco	625	875
Community Development and Health Network	20,000	8,000
Community Foundation	69,499	139,953
East Belfast Community Development Agency	7,000	–
Department of Communities	87,434	71,767
Department for Justice	–	2,950
Henry Smith	59,200	59,195
HSC Public Health Agency	127,228	118,204
Garfield Weston	10,000	–
Northern Ireland Housing Executive	8,250	7,500
Pathway Fund	30,000	30,000
Princes Trust	56,182	54,600
Trussell Trust	48,627	28,670
Early Years - CRSF	–	10,707
HMRC	–	2,387
Lifestart Foundation	–	380
Belfast City Council - Heart Project	–	204
Fees and Earned Income	305,790	253,380
	<u>996,391</u>	<u>928,735</u>
<b>Other trading activities</b>		
Other income	2,449	111
<b>Investment income</b>		
Bank interest receivable	6,769	2,672
<b>Total income</b>	<u>1,053,494</u>	<u>1,027,601</u>

# Oasis - Caring in Action

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2023

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	2023 £	2022 £
<b>Expenditure on charitable activities</b>		
<b>Charitable activities</b>		
<b><i>Activities undertaken directly</i></b>		
Wages and salaries	642,595	655,768
Employer's NIC	41,724	42,356
Pension costs	11,224	11,282
Redundancy costs	10,028	–
Rent	16,107	31,091
Rates & water	478	392
Light & heat	15,224	17,478
Repairs & maintenance	22,623	34,716
Insurance	11,931	6,553
Vehicle expenses	1,853	1,123
Equipment hire	181	–
Motor/travel costs	4,553	6,090
Legal and professional fees	24,689	1,551
Telephone	7,718	9,992
Printing, postage and stationary	6,801	4,617
Depreciation	7,397	6,408
Bank charges	1,543	–
Beneficiary costs	82,430	63,292
Advertising	2,856	1,438
Staff training and expenses	4,886	4,388
Subscriptions and membership renewal	2,977	2,941
Tutor costs	3,800	3,700
Volunteer expenses	926	3,712
Certification	486	1,420
Resources	15,285	11,018
Gifts/Donations	4,321	5,584
Hospitality	16,634	12,799
Capital expenditure	296	–
Early Years Lunches	12,879	8,323
Bad debt	3,546	–
General running costs	4,009	847
Carried forward	982,000	948,879

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# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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	<b>2023</b>	2022
	£	£
Brought forward	982,000	948,879
	<u>982,000</u>	<u>948,879</u>
<b>Support costs</b>		
Wages and salaries	65,552	59,521
Rent	848	1,531
Light & heat	1,691	1,869
Telephone	858	1,110
Bank charges	–	1,550
Admin Support Costs	–	559
Subscriptions and donations	1,095	1,081
	<u>70,044</u>	<u>67,221</u>
<b>Governance costs</b>		
Governance costs - accountancy fees	–	3,982
Governance costs - audit fees	8,610	8,400
	<u>8,610</u>	<u>12,382</u>
<b>Expenditure on charitable activities</b>	<u>1,060,654</u>	<u>1,028,482</u>
<b>Total expenditure</b>	<u>1,060,654</u>	<u>1,028,482</u>
<b>Net expenditure</b>	<u>(7,160)</u>	<u>(881)</u>

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**Oasis - Caring In Action**

Northern Ireland - Charity number 100881

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# Annual report

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COMPANY REGISTRATION NUMBER: NI032295  
CHARITY REGISTRATION NUMBER: NIC 100881

**Oasis - Caring in Action**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 December 2023**

Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

**Oasis - Caring in Action**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 December 2023**

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<b>The following pages do not form part of the financial statements</b>	
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# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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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 December 2023.

#### Chair's report

We as a board of trustees remained focused during 2023 on consolidating the more appropriately sized business in our collective rented premises.

This strategy agreed with professional advisers has brought relative stability and resulted in clear robust governance within OCIA Ltd and ultimately it ensures we run operations on a firm and sustainable operating model.

Little did we know at the beginning of the year how much this model would be tested as we drew near the end of our financial year.

The nature of our charity means we are totally reliant on our partner funders to which we are very grateful, but as we saw first-hand this carries risks, should the funding fail to materialise.

The Antrim Hub, which had been such a vital link for the Antrim community was unable to get its funding renewed and although we tried to keep them operational for three months by using reserve monies to pay wages until a further application was submitted, this also failed leaving us in the horrible position of having to close the Hub down and pay redundancy to all the staff from our reserves.

This was a sad loss to our operation and a lesson for the future to us all that we are at the behest of funders and need to always be on the lookout for alternative sources of income.

We do continue to oversee the management of the Antrim Foodbank, which provides a vital role in the community.

This whole situation was compounded by the loss of our CEO who due to severe illness had to take time off from work and eventually retire due to ill health at end of the year. We wish him a speedy recovery and thank him immensely for all that he did in raising OCIA from the ashes and setting us on a much firmer foundation.

This event again tested our governance and demonstrated the need for succession planning within the organisation, which was something we had been looking at earlier in the year and had asked for a study to be done. It is imperative that we learn from this going forward in order that we have backups for all our management, to avoid any future disruption to our services.

Despite this challenging end to 2023, we made significant progress through the year against a background of a continuing cost of living crisis and the residual effects of the covid pandemic, which caused social isolation for many vulnerable people. By God's help and enabling we still managed to meet and even exceed our goals in the community, providing a much-needed service for those in need in all generations.

We continued to narrow our focus on the core long established activities of the charity that were and are still performing well in their own right. These activities typically exist to offer support, training and resources to individuals and thereby empowering and changing lives on a personal, family, and community perspective.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

---

The board and CEO's emphasis has been on protecting and developing our core activities, overseeing the implementation of clear and accountable financial discipline, reducing debt where possible and ensuring we have a sustainable financial footing through 2023 and well beyond. All this whilst assessing current and future economic headwinds and dealing with the current cost of living crisis.

We are seeing first hand across all programmes the heartache caused by people being displaced from their homelands and arriving in the province and we commend our excellent staff for welcoming them into our OASIS home across all sites.

It is really important that we put on record our sincere thanks to groups such as:

- Belfast Health and Social Care Trust
- Department for Communities
- Early Years organisation
- Princes Trust
- Public Health Agency
- Belfast City Council
- The Pathway Fund
- Trussell Trust
- Tesco
- Enkalon foundation
- Building Community Pharmacy Partnership
- National Lottery Community Fund
- Dormant Funds
- NI Housing Executive
- Henry Smith Foundation
- Garfield Weston Foundation
- Antrim and Newtownabbey Borough Council
- Community Foundation NI

plus the very generous donations from the public and local churches around the Antrim foodbank.

We continue to witness the many personal testimonies which support the impact of the charity's work. As always this has been a most pleasing aspect and is at the heart of our Christian ethos to look after the neediest in society.

We are confident moving in to 2024 of OCIA's ability to perform strongly within its means and realise opportunities to further develop its work supporting lives within the community.

On behalf of the board of OCIA we should like to record our gratitude to all management and staff for their outstanding commitment to provide such valuable services.

We especially wish to convey our thanks and best wishes to Stephen Cruise as he battles cancer. We are praying for a speedy recovery and welcome Ken Humphrey as our new CEO.

Oasis Caring in Action simply exists as a demonstration of God's love in the communities we serve.

It has been a privilege to lead the charity in pursuit of its aims to alleviate the challenges facing the impoverished and isolated in our society.

We are looking forward with fresh enthusiasm to our continued service.

Donald Eastop  
Chairman

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# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

---

We especially wish to convey our thanks and best wishes to Stephen Cruise as he battles cancer. We are praying for a speedy recovery and welcome Ken Humphrey as our new CEO.

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We are looking forward with fresh enthusiasm to our continued service.

Donald Eastop  
Chairman

#### Reference and administrative details

**Registered charity name** Oasis - Caring in Action

**Charity registration number** NIC 100881

**Company registration number** NI032295

**Principal office and registered office** 81-83 Castlereagh Street  
Belfast  
County Antrim  
BT5 4NF

#### The trustees

Mr James McKay  
Mr Michael Patterson  
Mr Donald Eastop  
Mr Stephen Todd  
Mr David Mark

**Auditor** Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

**Bankers** Ulster Bank Limited  
Arches Retail Park  
Belfast  
BT5 4AF

**Solicitors** Hewitt & Gilpin  
73 Holywood Road  
Belfast  
BT4 3BA

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2023

---

#### **Structure, governance and management**

Oasis-Caring in Action is a company limited by guarantee, incorporated on 22 April 1997, accepted as a charity for tax purpose by HM Revenue and Customs on the 22 April 1997 and registered with the Charity Commission for Northern Ireland on 1 April 2015. It is governed by its Memorandum and Articles of Association dated 18 April 1997 and amended on 17 October 2002 and 20 March 2015. These were further updated on 10 March 2023.

The key personnel of the Charity are the CEO and the Managers of Finance, Early Years, Imago, Antrim Hub and Foodbank, Princes Trust and Good Morning Oasis.

#### ***Organisational Structure***

The charitable company is governed by its Memorandum and Articles of Association. The company is not-for-profit and limited by guarantee. The liability of members is limited to £1.

New directors are briefed about their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee, the decision-making process, the business plan and the recent financial performance of the charity. They are free to discuss any issue with other directors or key employees. Directors are encouraged to attend any appropriate external training events which will facilitate the undertaking of their role.

#### ***Public Benefit Activities***

Oasis Caring in Action has been set up to relieve poverty and to provide facilities in the interests of social welfare using a community development process. It desires to help improve the conditions of life of the inhabitants of Northern Ireland (mainly East Belfast) and its environs and to work with partners in other disadvantaged areas of the world.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2023

---

#### Objectives and activities

##### ***Our purpose and activities (including mission statement):***

The purposes of the charity are

- To relieve poverty and provide facilities in the interests of social welfare using a community development process
- To improve the conditions for the inhabitants of Northern Ireland (mainly East Belfast and Antrim) and its environs
- The advancement of health via mild Mental Health interventions
- To assist the relief of those in need by reason of youth, age, ill health or other disadvantages

The vision that shapes our activities is focussed upon meeting the needs of those who find themselves impoverished or marginalised in our society. To this end, the trustees have considered the Charity Commissions guidance on public benefit.

The charity relies on grants, donations from individuals and income from fees.

Affordability and access are of paramount importance to Oasis and is reflected in our pricing policy (for after schools and childcare provision).

We endeavour to ensure that our activities are accessible to all within our community, irrespective of background. This is evident in the diversity present in all levels of our charity.

Our mission statement is:

Oasis exists as a practical demonstration of God's love for the communities of East Belfast and Antrim.

We offer training and resources wishing to see people empowered within their personal, family and community lives as practical evidence of God's love. The following priorities presently guide our work;

- Improving the quality of people's lives by offering practical training to help them back to work or to find work and to enhance self-esteem, self-confidence, and life-choices.
- Offering activities including a range of training including personal development, IT skills, preparation for employment and essential skills (literacy and numeracy).
- Offering affordable and accessible early years provision in partnership with Health and Social Services, thus providing childcare places, family visitation, and support for vulnerable parents. We will also offer after-school full-day services.
- Offering befriending services for people with mild ill-health challenges and for those isolated by illness, old-age or other difficulties in their homes.
- Offering programmes focussed upon focussing upon education for those who have ben unable to benefit in that regard from school life.
- Providing food to those who are struggling to make ends meet.

#### ***Oasis Strategic Aims***

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# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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- To promote mental well-being
- To create opportunities for people to gain knowledge and skills to achieve their full potential
- To contribute to the well-being and development of children and young people.
- To develop sustainable businesses that meet needs, create jobs and generate income.
- To create opportunities for people to engage by volunteering within an Oasis volunteer development program
- To create a sustainable and effective organization for delivering high quality services and programs.

#### ***Vital to our role in the community is participation in Community groups seeking to achieve similar purposes:***

- To be an active member and key recipient of referrals from the Family Hub in Inner East
- To be an active member and key recipient of referrals from the Family Hub in Outer Belfast
- To be an active member and key recipient of referrals from the Mental Health Hub East Belfast
- To be a key member of Inner East Membership Forum
- To be an active participant in Eastside Learning
- To attend and input to the Anti-Poverty Strategy in East Belfast
- To contribute to the East Belfast Locality Planning group
- To contribute and take part in ANTRIM by collaboration with a variety of same minded groups like Home start, Antrim Sign Language Community, Kinship Café, Safe space to be Me, Daisy Counselling sessions, Basic IT training for the community, Womens Aid, CAB, CAP

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2023

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#### **Achievements and performance**

In 2023 we achieved our primary goal of running OCIA on a firm financial footing whilst ensuring the Board supported staff to maintain the programs that have served participants well across Inner East Belfast and Antrim. Having completed the execution of the Strategic plan out-laid in agreement with the Board of Oasis and BDO we then faced into a cost of living crisis, which has affected both staff and clients throughout 2023. The cost of living crisis aligned to the paralysis within NI Govt has meant 2023 has been more difficult than even the Covid 19 years. We, nonetheless, have continued to fulfil our objectives.

Many demanding situations were unearthed by the staff. They identified solutions, established plans of action with clients and executed these to perfection to the joy and appreciation of all. The dedicated staff were indeed a real life saver on occasions.

#### ***Oasis Caring in Action Belfast: What we do!***

Imago Project delivered professional medium term 1-1 Befriending for those suffering from anxiety and depression or any mental health situations. We deliver the service to in excess of 84 individuals for up to 6 months on a one to one basis.

During 2023 we have seen improvement in people's lives. We exceeded our agreed targets and saw many outstanding results due to the effort deployed by the staff. Many individuals were given sufficient support and confidence to allow them to fully function in the community. They experienced increased self-esteem and self-confidence and the well-being of the community at large increased as a result

***Imago Self Help Groups (Mental Health Programme)*** continued with the help of existing clients and volunteers; Programmes carried out included Art, History, Knit and Knatter, Fishing and Music, Through 2023 we had the privilege of delivering a substantive program that allowed many individuals to get their lives back on track. We met every client either in person or remotely via phone or facetime, always going the extra mile to ensure we helped touch the lives of the most vulnerable positively. Imago Men's Self Help Groups: In 2023 the men's self-help groups have continued to enjoy a Belfast centric breakfast group. Led by one of the Imago befrienders, the group has grown from strength to strength throughout 2023.

#### ***Imago Overview***

In 2023 Imago received 186 referrals. The target had been set at 160. Contact had been made during the year with 1841 individuals. The imago team see huge changes in clients with regard to their mood and well-being. The work is established on trusting relationships, allowing clients to confide in and relax with staff. The Imago team require 30 more hours of work and need a resource with which to secure those supplementary hours of work.

***Early Years*** continued to deliver excellent and affordable childcare sought by parents and by statutory agencies. We accommodated up to 85 children every week. Oasis continued to make a difference in the lives of many families and children. This area continued to get particular focus throughout 2023 as we invested to ensure we made it fit for purpose to ensure that children are looked after in a positive and uplifting setting, with updated equipment and well-trained staff. We continued to provide a car for school pickups.

***Family Support*** We have a family support program linked into the local Family Support Hubs which carries out visits to those needing assistance within the environ of their home, to help parents / carers with bringing up and educating their children. The two key workers also act as sign-posters to help the parents /carers seek out help with education, finance, housing or whatever the needs of the family happen to be.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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**Princes Truste Team** We ran three team programs through 2023 catering for 27 16 -24 year olds. assisting them on a journey of discovery often from very dark and difficult places and isolation. A few weeks into their programme, the young people show evidence of thriving. They make presentations to their group, raise money for other charitable works in their community, have a new cohort of friends , have a safe place to come and talk through challenging truths and have a much better outlook. This is all achieved over a 12 week period. All young people are sign-posted towards the next stage to continue their improvements when the programme ends.

**Good Morning Oasis** provides a befriending service for elderly, vulnerable and isolated people in South and East Belfast. Over the past year we have offered support and friendship on a daily basis to 260 people by offering a Good Morning telephone call. As well as forming strong relationships and gaining the trust of our service users, we have offered support and advice, and have sign-posted our users to many different services available to the community. Many different people from South and East Belfast are on the service and for many different reasons. We can confidently say that in the past year, we have built upon existing relationships and have welcomed many new people on to the service and have introduced them to the benefits of the Oasis Good Morning Telephone Service. We are building relationships with external organisations such as the Red Cross. In the future, we hope to maintain the high standards for our service and to be able to expand by bringing on as many new clients as as possible.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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##### **Achievements and performance *(continued)***

##### ***Oasis Caring in Action, Antrim - What we do!***

The Oasis Antrim Community Hub flourished, addressing a range of community needs in Antrim, not least the poor mental health and wellbeing needs within the local community which had been exacerbated by the cost of living crisis. The Centre now has 98 adults every week. Participants attend various programmes designed to improve their mental health and wellbeing to enable them to develop networks which will support them as they integrate back into the community. The Oasis Antrim Community Partnership Advisory Group continued to ensure that the Centre is inclusive and works collaboratively to identify and respond to the needs of local people. The group comprises representatives from the community and voluntary sectors, civic society, elected representatives, the local council, Oasis Caring in Action, and funders.

- **Adult Befriending:** 29 women were connected through this programme by the Adult Befriender in 2023. 'Support Bubbles' continued to provide valuable structures for people to help one another. This comprises women coming together for a chat over a coffee and undertaking fun activities such as nail painting, drawing groups and swimming.
  - **Family Support:** The Family Liaison Lead worked with 47 families in 2023. This work included the design and implementation of action plans tailored to the needs of each family. These families are supported in a variety of ways to increase their confidence, to equip them to deal with problems that arise and to create a more resilient family unit overall. The Smile Baby Programme is a 4-week programme designed for babies born during the year. In 2023 a total of 24 babies were engaged over two programmes. The Nurture Hub weekly sessions facilitated 10 mothers and their babies in 2023 to relax and do gentle exercises and stretching for general wellbeing. The weekly Walk & Talk Group encouraged mums and children to come together, chat, make friends while enjoying light exercise. The Summer Programme brought 22 parents / carers and their children together on a weekly basis (one morning per week during the 2023 summer months)
  - **Core Women's Group (CWG):** In addition to volunteering with other groups within the Centre the CWG continues to meet weekly. CWG in partnership with Christian Fellowship Church (CfC) supported the School Uniform Scheme in Antrim in 2023. This was a very timely initiative given the financial strain on families brought about by the cost-of-living crisis.
  - **Friendship Hub:** This Friendship Hub is a monthly initiative that links into the Chatty Café Initiative from the Antrim & Newtownabbey Loneliness Network. This was initially a drop in facility; however, the scale of the attendance (18 women) and duration (2.5 hrs) has necessitated its transition from a drop-in facility to a more formal group with speakers on issues and experts addressing the group on relevant topics.
  - **Self Care for a Positive Mindset Group** is a six-week course that was run seven 8 times in 2023 to a total of 84 women. Many of the attendees indicated that this group gave them a reason to get up in the morning.
  - **Crafty Ladies:** These 14 women meet weekly and work to a detailed timetable meticulously planned in advance.
  - **Multicultural Group:** This group has been highly successful is bringing together women from Antrim and Syrians within the Antrim community. The women come together to learn about one another's' cultures and enjoy crafting together. 26 Women attended two summer multi-cultural outings in the summer of 2023.
  - **Creations by Oasis:** This social enterprise continued during 2023. Group members now face
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# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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##### **Achievements and performance** *(continued)*

masks and sell them with the proceeds going to the Oasis Antrim Foodbank. It expanded in membership and range to include knitting baby clothes for women-in-need and making jewellery, tote bags and pictures. The proceeds are used to support other charities in the area.

ACSH bring together women in the community with the local Boots Pharmacist to address, and reduce health inequalities. The goal is for participants is to optimise the health and well-being supports available from the local pharmacy. This includes informal advice and guidance on, dealing with anxiety, relaxation, and sleep, exercising your brain, herbal remedies and managing pain.

The Men's Group ACSH under the leadership of an Oasis board member commenced a Men's Group in 2022. Twelve men of varying ages participated in this group which meets weekly for chat, craic, and trips to locations they have expressed an interest in.

##### **Antrim Foodbank**

Antrim foodbank is part of the Trussell Trust's 400-strong network of food banks, which provides three days' nutritionally balanced emergency food and support to people who are in crisis. From a substantive base in 2021 there was a marked increased need and the crisis continued in 2023 with an estimated rise of 60% in the numbers of the Antrim community now availing of their local Foodbank. To strengthen the underpinning infrastructure, the Foodbank Volunteer Support Group continues to meet on a quarterly basis. It supports in excess of 40 foodbank volunteers and provides training and development on the effective running of the foodbank, new working procedures and health and safety.

##### **Central Administration - Oasis caring in Action**

We continued to sustain the number of staff that would enable us to support the Project and to provide the personnel needed to sustain our range of programmes. The reduction in funding for the Voluntary and Community sector continued to present a major challenge for us. The loss of European Social Funding (following Brexit) significantly raised the number of Projects requesting funding from a smaller field of sources. A significant amount of time was spent preparing funding applications in 2023 and in maintaining flows of reports to funders who did support us. We (The Board and I) are very grateful to the staff, funders, donors and volunteers at Oasis across all sites who have made the continuance of our valuable programmes possible in 2023 and for their hard work in making Oasis the dynamic organisation it is today. We will work throughout the coming year to manage our finances in a prudent manner to match the hard work and endeavour that is delivered day in day out.

##### **Our Volunteers**

OCIA across all sites is very involved in the community and relies heavily on voluntary help. Alongside some 20 volunteers who help with oversight and governance we have over 40 volunteers who help directly in the running of the projects. Our volunteer policy allows us to manage this body of valued workers effectively.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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##### Financial review

We incurred a net loss £7,160 for the year to December 2023. By 31st December 2023 we have implemented changes to our policies and procedures across the charity. We have updated our financial processes and procedures document for the seventh time in 2023. OCIA is debt free and we work at clearing all creditors within 30-45 days. It has been a necessarily slow process due to us working hard to limit damage around the human aspect and the public benefit aspect but OCIA has now been fully restructured and we have a clearly re-focused team who will ensure they support the excellent staff who run the projects now and who did so through 2015 to 2023 whilst this restructure change in circumstances was evolving. We believe we can look forward to the future with renewed confidence. We are looking at Board Development and Succession Planning including leadership training in 2024.

##### Plans for future periods

It is our intention to run our multi-faceted charity on a prudent and balanced basis. We are committed to providing the following programmes in 2024:

Early Years Family Support Funder:	Funder, BHSCT
Early Years Sponsored Daycare Funder:	Funder, BHSCT
Early Years 0-4 Childcare Funder:	Funder: Pathway
Imago Befriending :	Funder: Public Health Agency
Princes Trust Youth Programme:	Funder: Princes Trust
Good Morning Oasis:	Funder: NI Housing Executive Dept for Communities
Oasis General and Premises	Funder: Belfast City Council

##### 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.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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.

The trustees' annual report and the strategic report were approved on ..... and signed on behalf of the board of trustees by:

Mr James McKay  
Trustee

Mr Donald Eastop  
Trustee

# Oasis - Caring in Action

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Oasis - Caring in Action

Year ended 31 December 2023

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#### Opinion

We have audited the financial statements of Oasis - Caring in Action (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows 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 December 2023 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.

# Oasis - Caring in Action

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Oasis - Caring in Action

*(continued)*

**Year ended 31 December 2023**

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#### **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.

# **Oasis - Caring in Action**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Oasis - Caring in Action**

*(continued)*

**Year ended 31 December 2023**

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#### **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.

# Oasis - Caring in Action

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Oasis - Caring in Action

(continued)

Year ended 31 December 2023

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#### 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:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

# Oasis - Caring in Action

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Oasis - Caring in Action

*(continued)*

#### Year ended 31 December 2023

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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.

# Oasis - Caring in Action

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Oasis - Caring in Action

*(continued)*

#### Year ended 31 December 2023

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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.

As explained more fully in the Trustees' Responsibilities Statement (set out on page 10 ), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 24 to the financial statements.

#### **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.

Conor Dolan (Senior Statutory Auditor)

For and on behalf of  
Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	40,836	7,049	47,885	96,083
Charitable activities	6	305,412	690,979	996,391	928,735
Other trading activities	7	2,449	–	2,449	111
Investment income	8	6,769	–	6,769	2,672
<b>Total income</b>		<u>355,466</u>	<u>698,028</u>	<u>1,053,494</u>	<u>1,027,601</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9,10	<u>(66,666)</u>	<u>(993,988)</u>	<u>(1,060,654)</u>	<u>(1,028,482)</u>
<b>Total expenditure</b>		<u>(66,666)</u>	<u>(993,988)</u>	<u>(1,060,654)</u>	<u>(1,028,482)</u>
<b>Net expenditure</b>		<u>288,800</u>	<u>(295,960)</u>	<u>(7,160)</u>	<u>(881)</u>
Transfers between funds		(355,464)	355,464	–	–
<b>Net movement in funds</b>		<u>(66,664)</u>	<u>59,504</u>	<u>(7,160)</u>	<u>(881)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>511,567</u>	<u>136,975</u>	<u>648,542</u>	<u>649,423</u>
<b>Total funds carried forward</b>		<u>444,903</u>	<u>196,479</u>	<u>641,382</u>	<u>648,542</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 22 to 34 form part of these financial statements.

**Oasis - Caring in Action**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 December 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	16	22,317	19,228
<b>Current assets</b>			
Debtors	17	39,280	56,421
Cash at bank and in hand		676,369	659,719
		<u>715,649</u>	<u>716,140</u>
<b>Creditors: amounts falling due within one year</b>	18	(96,584)	(86,826)
<b>Net current assets</b>		619,065	629,314
<b>Total assets less current liabilities</b>		641,382	648,542
<b>Net assets</b>		<u>641,382</u>	<u>648,542</u>
<b>Funds of the charity</b>			
Restricted funds		196,479	136,975
Unrestricted funds		444,903	511,567
<b>Total charity funds</b>	21	<u>641,382</u>	<u>648,542</u>

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

Mr Donald Eastop  
Trustee

The notes on pages 22 to 34 form part of these financial statements.

# Oasis - Caring in Action

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 December 2023

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	<b>2023</b>	2022
	<b>£</b>	£
<b>Cash flows from operating activities</b>		
Net expenditure	(7,160)	(881)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	7,397	6,408
Other interest receivable and similar income	(6,769)	(2,672)
Interest payable and similar charges	1,543	1,550
Accrued expenses/(income)	81	(20,149)
<i>Changes in:</i>		
Trade and other debtors	17,270	(1,300)
Trade and other creditors	9,548	(23,885)
Cash generated from operations	21,910	(40,929)
Interest paid	(1,543)	(1,550)
Interest received	6,769	2,672
Net cash from/(used in) operating activities	<u>27,136</u>	<u>(39,807)</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(10,486)	–
Net cash used in investing activities	<u>(10,486)</u>	<u>–</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	16,650	(39,807)
<b>Cash and cash equivalents at beginning of year</b>	659,719	699,526
<b>Cash and cash equivalents at end of year</b>	<u>676,369</u>	<u>659,719</u>

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The notes on pages 22 to 34 form part of these financial statements.

# Oasis - Caring in Action

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 December 2023

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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 81-83 Castlereagh Street, Belfast, County Antrim, BT5 4NF.

#### 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.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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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.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

---

#### 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	-	25% reducing balance
Motor vehicles	-	25% reducing balance
Equipment	-	25% 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.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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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

Oasis Caring in Action is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2023

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Gifts/Donations Income - restricted	–	7,049	7,049
Gifts/Donations income - unrestricted	40,836	–	40,836
	<u>40,836</u>	<u>7,049</u>	<u>47,885</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Gifts/Donations Income - restricted	–	12,351	12,351
Gifts/Donations income - unrestricted	83,732	–	83,732
	<u>83,732</u>	<u>12,351</u>	<u>96,083</u>

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Antrim and Newtownabbey Borough Council	–	37,979	37,979
APEX Housing	2,300	–	2,300
Belfast City Council	–	17,625	17,625
Belfast Health & Social Care Trust	–	77,058	77,058
Big Lottery Fund	–	29,882	29,882
CLEAR Project	–	1,712	1,712
Tesco	–	625	625
Community Development and Health Network	–	20,000	20,000
Community Foundation	–	69,499	69,499
East Belfast Community Development Agency	–	7,000	7,000
Department of Communities	–	87,434	87,434
Department for Justice	–	–	–
Henry Smith	–	59,200	59,200
HSC Public Health Agency	–	127,228	127,228
Garfield Weston	–	10,000	10,000
Northern Ireland Housing Executive	–	8,250	8,250
Pathway Fund	–	30,000	30,000
Princes Trust	–	56,182	56,182
Trussell Trust	–	48,627	48,627
Early Years - CRSF	–	–	–
HMRC	–	–	–
Lifestart Foundation	–	–	–
Belfast City Council - Heart Project	–	–	–
Fees and Earned Income	303,112	2,678	305,790
	<u>305,412</u>	<u>690,979</u>	<u>996,391</u>

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

##### 6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Antrim and Newtownabbey Borough Council	–	36,474	36,474
APEX Housing	–	–	–
Belfast City Council	–	13,640	13,640
Belfast Health & Social Care Trust	–	64,848	64,848
Big Lottery Fund	–	19,883	19,883
CLEAR Project	–	5,118	5,118
Tesco	–	875	875
Community Development and Health Network	–	8,000	8,000
Community Foundation	–	139,953	139,953
East Belfast Community Development Agency	–	–	–
Department of Communities	–	71,767	71,767
Department for Justice	–	2,950	2,950
Henry Smith	–	59,195	59,195
HSC Public Health Agency	–	118,204	118,204
Garfield Weston	–	–	–
Northern Ireland Housing Executive	–	7,500	7,500
Pathway Fund	–	30,000	30,000
Princes Trust	–	54,600	54,600
Trussell Trust	–	28,670	28,670
Early Years - CRSF	10,707	–	10,707
HMRC	2,387	–	2,387
Lifestart Foundation	380	–	380
Belfast City Council - Heart Project	204	–	204
Fees and Earned Income	253,380	–	253,380
	<u>267,058</u>	<u>661,677</u>	<u>928,735</u>

##### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other income	<u>2,449</u>	<u>2,449</u>	<u>111</u>	<u>111</u>

##### 8. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>6,769</u>	<u>6,769</u>	<u>2,672</u>	<u>2,672</u>

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2023

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	58,056	923,944	982,000
Support costs	8,610	70,044	78,654
	<u>66,666</u>	<u>993,988</u>	<u>1,060,654</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	117,464	831,415	948,879
Support costs	–	79,603	79,603
	<u>117,464</u>	<u>911,018</u>	<u>1,028,482</u>

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023 £	Total fund 2022 £
Charitable activities	982,000	70,044	1,052,044	1,016,100
Governance costs	–	8,610	8,610	12,382
	<u>982,000</u>	<u>78,654</u>	<u>1,060,654</u>	<u>1,028,482</u>

#### 11. Analysis of support costs

	Analysis of support costs £	Total 2023 £	Total 2022 £
Staff costs	65,552	65,552	59,521
Premises	2,539	2,539	3,400
Communications and IT	1,095	1,095	–
General office	858	858	2,750
Finance costs	–	–	1,550
Governance costs	8,610	8,610	12,382
	<u>78,654</u>	<u>78,654</u>	<u>79,603</u>

#### 12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>7,397</u>	<u>6,408</u>

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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#### 13. Auditors remuneration

	<b>2023</b>	2022
	<b>£</b>	£
Fees payable for the audit of the financial statements	<u>8,610</u>	<u>8,400</u>

#### 14. Staff costs

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

	<b>2023</b>	2022
	<b>£</b>	£
Wages and salaries	708,147	715,289
Social security costs	41,724	42,356
Employer contributions to pension plans	11,224	11,282
Other employee benefits	<u>10,028</u>	<u>–</u>
	<u>771,123</u>	<u>768,927</u>

The average head count of employees during the year was 44 (2022: 57).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### Key Management Personnel

The key management personnel of the Charity were the CEO, together with the Managers of Finance, Early Years, Imago, Antrim, Princes Trust and Recall. The total employee benefits of the key management personnel were £277,693(2022: £233,694)

#### 15. Trustee remuneration and expenses

The Charity Trustees were not paid or received any benefits from employment with the Charity in the year, neither were they reimbursed expenses during the year. No Trustee received payment for professional or other services supplied to the Charity.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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#### 16. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>				
At 1 January 2023	26,201	20,000	15,426	61,627
Additions	139	–	10,347	10,486
<b>At 31 December 2023</b>	<u>26,340</u>	<u>20,000</u>	<u>25,773</u>	<u>72,113</u>
<b>Depreciation</b>				
At 1 January 2023	20,160	12,502	9,737	42,399
Charge for the year	1,494	1,874	4,029	7,397
<b>At 31 December 2023</b>	<u>21,654</u>	<u>14,376</u>	<u>13,766</u>	<u>49,796</u>
<b>Carrying amount</b>				
<b>At 31 December 2023</b>	<u>4,686</u>	<u>5,624</u>	<u>12,007</u>	<u>22,317</u>
At 31 December 2022	<u>6,041</u>	<u>7,498</u>	<u>5,689</u>	<u>19,228</u>

#### 17. Debtors

	<b>2023</b> £	2022 £
Trade debtors	7,709	23,440
Prepayments and accrued income	21,478	29,314
Other debtors	10,093	3,667
	<u>39,280</u>	<u>56,421</u>

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

	<b>2023</b> £	2022 £
Trade creditors	7,350	–
Accruals and deferred income	55,571	66,194
Social security and other taxes	25,977	11,481
Other creditors	7,686	9,151
	<u>96,584</u>	<u>86,826</u>

#### 19. Deferred income

	<b>2023</b> £	2022 £
At 1 January 2023	57,794	83,123
Amount released to income	(57,794)	(83,123)
Amount deferred in year	46,961	57,794
<b>At 31 December 2023</b>	<u>46,961</u>	<u>57,794</u>

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# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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#### 20. 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 £11,224 (2022: £11,282).

#### 21. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
General funds	<u>511,567</u>	<u>355,466</u>	<u>(66,666)</u>	<u>(355,464)</u>	<u>444,903</u>

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
General funds	<u>581,662</u>	<u>353,573</u>	<u>(117,464)</u>	<u>(306,204)</u>	<u>511,567</u>

##### Restricted funds

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
Early Years	6,329	111,008	(381,228)	263,891	–
Imago	2,164	128,140	(128,404)	–	1,900
Recall - Good Morning Belfast	5,002	41,203	(47,463)	5,065	3,807
Foodbank	33,546	59,765	(61,153)	37,786	69,944
Princes Trust	–	56,182	(64,695)	12,512	3,999
CEO	–	46,381	(47,672)	1,291	–
Antrim - Other	–	28,667	(61,986)	33,319	–
General restricted funds	27,637	29,847	(10,407)	1,600	48,677
Antrim - Community Foundation	37,844	47,697	(80,855)	–	4,686
Antrim - Henry Smith	4,570	57,120	(42,959)	–	18,731
Big Lottery Dormant Funding	19,883	19,883	(24,612)	–	15,154

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

#### 21. Analysis of charitable funds *(continued)*

ANBCC - Good Relations Funding	–	8,333	(4,981)	–	3,352
ANBCC- Hardship Fund	–	25,000	(10,000)	–	15,000
BCC- Hardship Fund	–	7,000	(7,000)	–	–
Antrim-BOI Cost of Living Grant	–	21,802	(20,573)	–	1,229
Antrim- Garfield Weston	–	10,000	–	–	10,000
		<u>136,975</u>	<u>698,028</u>	<u>(993,988)</u>	<u>355,464</u>
					<u>196,479</u>

	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
Early Years	14,153	100,447	(360,107)	251,836	6,329
Imago	–	123,962	(122,002)	204	2,164
Recall - Good Morning Belfast	7,027	44,283	(47,583)	1,275	5,002
Foodbank	30,659	41,456	(79,246)	40,677	33,546
Princes Trust	5,006	54,792	(64,492)	4,694	–
CEO	–	44,134	(44,447)	313	–
Antrim - Other	–	26,447	(33,575)	7,128	–
General restricted funds	10,916	17,809	(1,088)	–	27,637
Antrim - Community Foundation	–	139,953	(102,109)	–	37,844
Antrim - Henry Smith	–	59,195	(54,625)	–	4,570
Big Lottery Dormant Funding	–	19,883	–	–	19,883
ANBCC - Good Relations Funding	–	1,667	(1,744)	77	–
ANBCC- Hardship Fund	–	–	–	–	–
BCC- Hardship Fund	–	–	–	–	–
Antrim-BOI Cost of Living Grant	–	–	–	–	–
Antrim- Garfield Weston	–	–	–	–	–
	<u>67,761</u>	<u>674,028</u>	<u>(911,018)</u>	<u>306,204</u>	<u>136,975</u>

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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#### 21. Analysis of charitable funds *(continued)*

Transfers have taken place in the year due to funding received in the year by fees deemed to be unrestricted. Transfers have taken place to restricted funds to set against the projects.

***Afterschool's***

A restricted grant to fund an afterschool's group.

***Daycare***

Restricted grants to fund daycare programme activities.

***Family Support***

Funding to provide support for vulnerable families needing assistance in their own homes.

***Pathways***

Restricted grant for providing support to families with children 0-4years.

***Imago***

A restricted grant to fund a befriending project for people with mental health issues.

***Department for Communities - CEO***

This was funding granted by the department to cover the salary of the CEO of Oasis - Caring in Action.

***Department for Communities -IT***

Grant to purchase new IT equipment for the organisation.

***Antrim - Youth***

Funding to provide an education programme and support for young people disengaged from education and at risk.

***Antrim - Foodbank***

Restricted grants to fund a foodbank in the Antrim area for individuals and families struggling to make ends meet.

***Antrim - Hub***

Funding to provide a community support hub providing a safe place for individuals to meet.

***Recall***

A restricted grant to run a telephone befriending service available to elderly and vulnerable residents in the Belfast area.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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#### 22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	22,317	–	22,317
Current assets	476,721	238,928	715,649
Creditors less than 1 year	(49,623)	(46,961)	(96,584)
<b>Net assets</b>	<u>449,415</u>	<u>191,967</u>	<u>641,382</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,860	17,368	19,228
Current assets	538,739	177,401	716,140
Creditors less than 1 year	(29,032)	(57,794)	(86,826)
<b>Net assets</b>	<u>511,567</u>	<u>136,975</u>	<u>648,542</u>

#### 23. Corporation tax

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

#### 24. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

#### 25. Contingencies

A contingent liability exists to repay grants and Trust monies received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offers have been, or will be, complied with and no liability is expected.

#### 26. Analysis of changes in net debt

	At 1 Jan 2023 £	Cash flows £	At 31 Dec 2023 £
Cash at bank and in hand	<u>659,719</u>	<u>16,650</u>	<u>676,369</u>

**Oasis - Caring in Action**  
**Company Limited by Guarantee**  
**Management Information**  
**Year ended 31 December 2023**

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

# Oasis - Caring in Action

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 31 December 2023

	2023 £	2022 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Gifts/Donations Income - restricted	7,049	12,351
Gifts/Donations income - unrestricted	<u>40,836</u>	<u>83,732</u>
	47,885	96,083
<b>Charitable activities</b>		
Antrim and Newtownabbey Borough Council	37,979	36,474
APEX Housing	2,300	–
Belfast City Council	17,625	13,640
Belfast Health & Social Care Trust	77,058	64,848
Big Lottery Fund	29,882	19,883
CLEAR Project	1,712	5,118
Tesco	625	875
Community Development and Health Network	20,000	8,000
Community Foundation	69,499	139,953
East Belfast Community Development Agency	7,000	–
Department of Communities	87,434	71,767
Department for Justice	–	2,950
Henry Smith	59,200	59,195
HSC Public Health Agency	127,228	118,204
Garfield Weston	10,000	–
Northern Ireland Housing Executive	8,250	7,500
Pathway Fund	30,000	30,000
Princes Trust	56,182	54,600
Trussell Trust	48,627	28,670
Early Years - CRSF	–	10,707
HMRC	–	2,387
Lifestart Foundation	–	380
Belfast City Council - Heart Project	–	204
Fees and Earned Income	<u>305,790</u>	<u>253,380</u>
	996,391	928,735
<b>Other trading activities</b>		
Other income	<u>2,449</u>	<u>111</u>
<b>Investment income</b>		
Bank interest receivable	<u>6,769</u>	<u>2,672</u>
<b>Total income</b>	<u><u>1,053,494</u></u>	<u><u>1,027,601</u></u>

# Oasis - Caring in Action

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2023

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	<b>2023</b>	2022
	£	£
<b>Expenditure on charitable activities</b>		
<b>Charitable activities</b>		
<b><i>Activities undertaken directly</i></b>		
Wages and salaries	642,595	655,768
Employer's NIC	41,724	42,356
Pension costs	11,224	11,282
Redundancy costs	10,028	–
Rent	16,107	31,091
Rates & water	478	392
Light & heat	15,224	17,478
Repairs & maintenance	22,623	34,716
Insurance	11,931	6,553
Vehicle expenses	1,853	1,123
Equipment hire	181	–
Motor/travel costs	4,553	6,090
Legal and professional fees	24,689	1,551
Telephone	7,718	9,992
Printing, postage and stationary	6,801	4,617
Depreciation	7,397	6,408
Bank charges	1,543	–
Beneficiary costs	82,430	63,292
Advertising	2,856	1,438
Staff training and expenses	4,886	4,388
Subscriptions and membership renewal	2,977	2,941
Tutor costs	3,800	3,700
Volunteer expenses	926	3,712
Certification	486	1,420
Resources	15,285	11,018
Gifts/Donations	4,321	5,584
Hospitality	16,634	12,799
Capital expenditure	296	–
Early Years Lunches	12,879	8,323
Bad debt	3,546	–
General running costs	4,009	847
Carried forward	<u>982,000</u>	<u>948,879</u>

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# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2023

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	<b>2023</b>	2022
	£	£
Brought forward	982,000	948,879
	<u>982,000</u>	<u>948,879</u>
<b>Support costs</b>		
Wages and salaries	65,552	59,521
Rent	848	1,531
Light & heat	1,691	1,869
Telephone	858	1,110
Bank charges	–	1,550
Admin Support Costs	–	559
Subscriptions and donations	1,095	1,081
	<u>70,044</u>	<u>67,221</u>
<b>Governance costs</b>		
Governance costs - accountancy fees	–	3,982
Governance costs - audit fees	8,610	8,400
	<u>8,610</u>	<u>12,382</u>
<b>Expenditure on charitable activities</b>	<u>1,060,654</u>	<u>1,028,482</u>
<b>Total expenditure</b>	<u>1,060,654</u>	<u>1,028,482</u>
<b>Net expenditure</b>	<u>(7,160)</u>	<u>(881)</u>

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**Oasis - Caring In Action**

Northern Ireland - Charity number 100881

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# Annual return

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COMPANY REGISTRATION NUMBER: NI032295  
CHARITY REGISTRATION NUMBER: NIC 100881

**Oasis - Caring in Action**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 December 2023**

Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

**Oasis - Caring in Action**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 December 2023**

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Independent auditor's report to the members	<b>13</b>
Statement of financial activities (including income and expenditure account)	<b>19</b>
Statement of financial position	<b>20</b>
Statement of cash flows	<b>21</b>
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<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>36</b>
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# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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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 December 2023.

#### Chair's report

We as a board of trustees remained focused during 2023 on consolidating the more appropriately sized business in our collective rented premises.

This strategy agreed with professional advisers has brought relative stability and resulted in clear robust governance within OCIA Ltd and ultimately it ensures we run operations on a firm and sustainable operating model.

Little did we know at the beginning of the year how much this model would be tested as we drew near the end of our financial year.

The nature of our charity means we are totally reliant on our partner funders to which we are very grateful, but as we saw first-hand this carries risks, should the funding fail to materialise.

The Antrim Hub, which had been such a vital link for the Antrim community was unable to get its funding renewed and although we tried to keep them operational for three months by using reserve monies to pay wages until a further application was submitted, this also failed leaving us in the horrible position of having to close the Hub down and pay redundancy to all the staff from our reserves.

This was a sad loss to our operation and a lesson for the future to us all that we are at the behest of funders and need to always be on the lookout for alternative sources of income.

We do continue to oversee the management of the Antrim Foodbank, which provides a vital role in the community.

This whole situation was compounded by the loss of our CEO who due to severe illness had to take time off from work and eventually retire due to ill health at end of the year. We wish him a speedy recovery and thank him immensely for all that he did in raising OCIA from the ashes and setting us on a much firmer foundation.

This event again tested our governance and demonstrated the need for succession planning within the organisation, which was something we had been looking at earlier in the year and had asked for a study to be done. It is imperative that we learn from this going forward in order that we have backups for all our management, to avoid any future disruption to our services.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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Despite this challenging end to 2023, we made significant progress through the year against a background of a continuing cost of living crisis and the residual effects of the covid pandemic, which caused social isolation for many vulnerable people. By God's help and enabling we still managed to meet and even exceed our goals in the community, providing a much-needed service for those in need in all generations.

We continued to narrow our focus on the core long established activities of the charity that were and are still performing well in their own right. These activities typically exist to offer support, training and resources to individuals and thereby empowering and changing lives on a personal, family, and community perspective.

The board and CEO's emphasis has been on protecting and developing our core activities, overseeing the implementation of clear and accountable financial discipline, reducing debt where possible and ensuring we have a sustainable financial footing through 2023 and well beyond. All this whilst assessing current and future economic headwinds and dealing with the current cost of living crisis.

We are seeing first hand across all programmes the heartache caused by people being displaced from their homelands and arriving in the province and we commend our excellent staff for welcoming them into our OASIS home across all sites.

It is really important that we put on record our sincere thanks to groups such as:

- Belfast Health and Social Care Trust
- Department for Communities
- Early Years organisation
- Princes Trust
- Public Health Agency
- Belfast City Council
- The Pathway Fund
- Trussell Trust
- Tesco
- Enkalon foundation
- Building Community Pharmacy Partnership
- National Lottery Community Fund
- Dormant Funds
- NI Housing Executive
- Henry Smith Foundation
- Garfield Weston Foundation
- Antrim and Newtownabbey Borough Council
- Community Foundation NI

plus the very generous donations from the public and local churches around the Antrim foodbank.

We continue to witness the many personal testimonies which support the impact of the charity's work. As always this has been a most pleasing aspect and is at the heart of our Christian ethos to look after the neediest in society.

We are confident moving in to 2024 of OCIA's ability to perform strongly within its means and realise opportunities to further develop its work supporting lives within the community.

On behalf of the board of OCIA we should like to record our gratitude to all management and staff for their outstanding commitment to provide such valuable services.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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We especially wish to convey our thanks and best wishes to Stephen Cruise as he battles illness. We are praying for a speedy recovery and welcome Ken Humphrey as our new CEO.

Oasis Caring in Action simply exists as a demonstration of God's love in the communities we serve.

It has been a privilege to lead the charity in pursuit of its aims to alleviate the challenges facing the impoverished and isolated in our society.

We are looking forward with fresh enthusiasm to our continued service.

Donald Eastop  
Chairman

#### Reference and administrative details

**Registered charity name** Oasis - Caring in Action

**Charity registration number** NIC 100881

**Company registration number** NI032295

**Principal office and registered office** 81-83 Castlereagh Street  
Belfast  
County Antrim  
BT5 4NF

#### The trustees

Mrs Helen Newell (Appointed 10 June 2023)

Mr James McKay

Mr Michael Patterson

Mr Donald Eastop

Mr Stephen Todd

Mr David Mark (Resigned 21 February 2024)

#### Auditor

Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

#### Bankers

Ulster Bank Limited  
Arches Retail Park  
Belfast  
BT5 4AF

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2023

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<b>Solicitors</b>	Hewitt & Gilpin 73 Holywood Road Belfast BT4 3BA
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#### **Structure, governance and management**

Oasis-Caring in Action is a company limited by guarantee, incorporated on 22 April 1997, accepted as a charity for tax purpose by HM Revenue and Customs on the 22 April 1997 and registered with the Charity Commission for Northern Ireland on 1 April 2015. It is governed by its Memorandum and Articles of Association dated 18 April 1997 and amended on 17 October 2002 and 20 March 2015. These were further updated on 10 March 2023.

The key personnel of the Charity are the CEO and the Managers of Finance, Early Years, Imago, Antrim Hub and Foodbank, Princes Trust and Good Morning Oasis.

#### ***Organisational Structure***

The charitable company is governed by its Memorandum and Articles of Association. The company is not-for-profit and limited by guarantee. The liability of members is limited to £1.

New directors are briefed about their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee, the decision-making process, the business plan and the recent financial performance of the charity. They are free to discuss any issue with other directors or key employees. Directors are encouraged to attend any appropriate external training events which will facilitate the undertaking of their role.

#### ***Public Benefit Activities***

Oasis Caring in Action has been set up to relieve poverty and to provide facilities in the interests of social welfare using a community development process. It desires to help improve the conditions of life of the inhabitants of Northern Ireland (mainly East Belfast) and its environs and to work with partners in other disadvantaged areas of the world.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2023

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#### Objectives and activities

##### ***Our purpose and activities (including mission statement):***

The purposes of the charity are

- To relieve poverty and provide facilities in the interests of social welfare using a community development process
- To improve the conditions for the inhabitants of Northern Ireland (mainly East Belfast and Antrim) and its environs
- The advancement of health via mild Mental Health interventions
- To assist the relief of those in need by reason of youth, age, ill health or other disadvantages

The vision that shapes our activities is focussed upon meeting the needs of those who find themselves impoverished or marginalised in our society. To this end, the trustees have considered the Charity Commissions guidance on public benefit.

The charity relies on grants, donations from individuals and income from fees.

Affordability and access are of paramount importance to Oasis and is reflected in our pricing policy (for after schools and childcare provision).

We endeavour to ensure that our activities are accessible to all within our community, irrespective of background. This is evident in the diversity present in all levels of our charity.

Our mission statement is:

Oasis exists as a practical demonstration of God's love for the communities of East Belfast and Antrim.

We offer training and resources wishing to see people empowered within their personal, family and community lives as practical evidence of God's love. The following priorities presently guide our work;

- Improving the quality of people's lives by offering practical training to help them back to work or to find work and to enhance self-esteem, self-confidence, and life-choices.
- Offering activities including a range of training including personal development, IT skills, preparation for employment and essential skills (literacy and numeracy).
- Offering affordable and accessible early years provision in partnership with Health and Social Services, thus providing childcare places, family visitation, and support for vulnerable parents. We will also offer after-school full-day services.
- Offering befriending services for people with mild ill-health challenges and for those isolated by illness, old-age or other difficulties in their homes.
- Offering programmes focussed upon education for those who have been unable to benefit in that regard from school life.
- Providing food to those who are struggling to make ends meet.

#### ***Oasis Strategic Aims***

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# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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- To promote mental well-being
- To create opportunities for people to gain knowledge and skills to achieve their full potential
- To contribute to the well-being and development of children and young people.
- To develop sustainable businesses that meet needs, create jobs and generate income.
- To create opportunities for people to engage by volunteering within an Oasis volunteer development program
- To create a sustainable and effective organisation for delivering high quality services and programs.

#### ***Vital to our role in the community is participation in Community groups seeking to achieve similar purposes:***

- To be an active member and key recipient of referrals from the Family Hub in Inner East
- To be an active member and key recipient of referrals from the Family Hub in Outer Belfast
- To be an active member and key recipient of referrals from the Mental Health Hub East Belfast
- To be a key member of Inner East Membership Forum
- To be an active participant in Eastside Learning
- To attend and input to the Anti-Poverty Strategy in East Belfast
- To contribute to the East Belfast Locality Planning group
- To contribute and take part in ANTRIM by collaboration with a variety of same minded groups like Home start, Antrim Sign Language Community, Kinship Café, Safe space to be Me, Daisy Counselling sessions, Basic IT training for the community, Womens Aid, CAB, CAP

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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#### **Achievements and performance**

In 2023 we achieved our primary goal of running OCIA on a firm financial footing whilst ensuring the Board supported staff to maintain the programs that have served participants well across Inner East Belfast and Antrim. Having completed the execution of the Strategic plan out-laid in agreement with the Board of Oasis and BDO we then faced into a cost of living crisis, which has affected both staff and clients throughout 2023. The cost of living crisis aligned to the paralysis within NI Govt has meant 2023 has been more difficult than even the Covid 19 years. We, nonetheless, have continued to fulfill our objectives.

Many demanding situations were unearthed by the staff. They identified solutions, established plans of action with clients and executed these to perfection to the joy and appreciation of all. The dedicated staff were indeed a real life saver on occasions.

#### ***Oasis Caring in Action Belfast: What we do!***

Imago Project delivered professional medium term 1-1 Befriending for those suffering from anxiety and depression or any mental health situations. We deliver the service to in excess of 84 individuals for up to 6 months on a one to one basis.

During 2023 we have seen improvement in people's lives. We exceeded our agreed targets and saw many outstanding results due to the effort deployed by the staff. Many individuals were given sufficient support and confidence to allow them to fully function in the community. They experienced increased self-esteem and self-confidence and the well-being of the community at large increased as a result

***Imago Self Help Groups (Mental Health Programme)*** continued with the help of existing clients and volunteers; Programmes carried out included Art, History, Knit and Knatter, Fishing and Music, Through 2023 we had the privilege of delivering a substantive program that allowed many individuals to get their lives back on track. We met every client either in person or remotely via phone or facetime, always going the extra mile to ensure we helped touch the lives of the most vulnerable positively. Imago o Men's Self Help Groups: In 2023 the men's self-help groups have continued to enjoy a Belfast centric breakfast group. Led by one of the Imago befrienders, the group has grown from strength to strength throughout 2023.

#### ***Imago Overview***

In 2023 Imago received 186 referrals. The target had been set at 160. Contact had been made during the year with 1841 individuals. The imago team see huge changes in clients with regard to their mood and well-being. The work is established on trusting relationships, allowing clients to confide in and relax with staff. The Imago team require 30 more hours of work and need a resource with which to secure those supplementary hours of work.

***Early Years*** continued to deliver excellent and affordable childcare sought by parents and by statutory agencies. We accommodated up to 85 children every week. Oasis continued to make a difference in the lives of many families and children. This area continued to get particular focus throughout 2023 as we invested to ensure we made it fit for purpose to ensure that children are looked after in a positive and uplifting setting, with updated equipment and well-trained staff. We continued to provide a car for school pickups.

***Family Support*** We have a family support program linked into the local Family Support Hubs which carries out visits to those needing assistance within the environ of their home, to help parents / carers with bringing up and educating their children. The two key workers also act as a sign-posters to help the parents /carers seek out help with education, finance, housing or whatever the needs of the family happen to be.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

---

**Princes Trustee Team** We ran three team programs through 2023 catering for 27 16 -24 year olds. assisting them on a journey of discovery often from very dark and difficult places and isolation. A few weeks into their programme, the young people show evidence of thriving. They make presentations to their group, raise money for other charitable works in their community, have a new cohort of friends , have a safe place to come and talk through challenging truths and have a much better outlook. This is all achieved over a 12 week period. All young people are sign-posted towards the next stage to continue their improvements when the programme ends.

**Good Morning Oasis** provides a befriending service for elderly, vulnerable and isolated people in South and East Belfast. Over the past year we have offered support and friendship on a daily basis to 260 people by offering a Good Morning telephone call. As well as forming strong relationships and gaining the trust of our service users, we have offered support and advice, and have sign-posted our users to many different services available to the community. Many different people from South and East Belfast are on the service and for many different reasons. We can confidently say that in the past year, we have built upon existing relationships and have welcomed many new people on to the service and have introduced them to the benefits of the Oasis Good Morning Telephone Service. We are building relationships with external organisations such as the Red Cross. In the future, we hope to maintain the high standards for our service and to be able able to expand by bringing on as many new clients as as possible.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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##### **Achievements and performance** *(continued)*

##### ***Oasis Caring in Action, Antrim - What we do!***

The Oasis Antrim Community Hub flourished, addressing a range of community needs in Antrim, not least the poor mental health and wellbeing needs within the local community which had been exacerbated by the cost of living crisis. The Centre now has 98 adults every week. Participants attend various programmes designed to improve their mental health and wellbeing to enable them to develop networks which will support them as they integrate back into the community. The Oasis Antrim Community Partnership Advisory Group continued to ensure that the Centre is inclusive and works collaboratively to identify and respond to the needs of local people. The group comprises representatives from the community and voluntary sectors, civic society, elected representatives, the local council, Oasis Caring in Action, and funders.

- **Adult Befriending:** 29 women were connected through this programme by the Adult Befriender in 2023. 'Support Bubbles' continued to provide valuable structures for people to help one another. This comprises women coming together for a chat over a coffee and undertaking fun activities such as nail painting, drawing groups and swimming.
  - **Family Support:** The Family Liaison Lead worked with 47 families in 2023. This work included the design and implementation of action plans tailored to the needs of each family. These families are supported in a variety of ways to increase their confidence, to equip them to deal with problems that arise and to create a more resilient family unit overall. The Smile Baby Programme is a 4-week programme designed for babies born during the year. In 2023 a total of 24 babies were engaged over two programmes. The Nurture Hub weekly sessions facilitated 10 mothers and their babies in 2023 to relax and do gentle exercises and stretching for general wellbeing. The weekly Walk & Talk Group encouraged mums and children to come together, chat, make friends while enjoying light exercise. The Summer Programme brought 22 parents / carers and their children together on a weekly basis (one morning per week during the 2023 summer months)
  - **Core Women's Group (CWG):** In addition to volunteering with other groups within the Centre the CWG continues to meet weekly. CWG in partnership with Christian Fellowship Church (CfC) supported the School Uniform Scheme in Antrim in 2023. This was a very timely initiative given the financial strain on families brought about by the cost-of-living crisis.
  - **Friendship Hub:** This Friendship Hub is a monthly initiative that links into the Chatty Café Initiative from the Antrim & Newtownabbey Loneliness Network. This was initially a drop in facility; however, the scale of the attendance (18 women) and duration (2.5 hrs) has necessitated its transition from a drop-in facility to a more formal group with speakers on issues and experts addressing the group on relevant topics.
  - **Self Care for a Positive Mindset Group** is a six-week course that was run seven 8 times in 2023 to a total of 84 women. Many of the attendees indicated that this group gave them a reason to get up in the morning.
  - **Crafty Ladies:** These 14 women meet weekly and work to a detailed timetable meticulously planned in advance.
  - **Multicultural Group:** This group has been highly successful is bringing together women from Antrim and Syrians within the Antrim community. The women come together to learn about one another's' cultures and enjoy crafting together. 26 Women attended two summer multi-cultural outings in the summer of 2023.
  - **Creations by Oasis:** This social enterprise continued during 2023. Group members sow face
-

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2023

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#### **Achievements and performance** *(continued)*

masks and sell them with the proceeds going to the Oasis Antrim Foodbank. It expanded in membership and range to include knitting baby clothes for women-in-need and making jewellery, tote bags and pictures. The proceeds are used to support other charities in the area.

ACSH bring together women in the community with the local Boots Pharmacist to address, and reduce health inequalities. The goal is for participants is to optimise the health and well-being supports available from the local pharmacy. This includes informal advice and guidance on, dealing with anxiety, relaxation, and sleep, exercising your brain, herbal remedies and managing pain.

The Men's Group ACSH under the leadership of an Oasis board member commenced a Men's Group in 2022. Twelve men of varying ages participated in this group which meets weekly for chat, craic, and trips to locations they have expressed an interest in.

#### **Antrim Foodbank**

Antrim foodbank is part of the Trussell Trust's 400-strong network of food banks, which provides three days' nutritionally balanced emergency food and support to people who are in crisis. From a substantive base in 2021 there was a marked increased need and the crisis continued in 2023 with an estimated rise of 60% in the numbers of the Antrim community now availing of their local Foodbank. To strengthen the underpinning infrastructure, the Foodbank Volunteer Support Group continues to meet on a quarterly basis. It supports in excess of 40 foodbank volunteers and provides training and development on the effective running of the foodbank, new working procedures and health and safety.

#### **Central Administration - Oasis caring in Action**

We continued to sustain the number of staff that would enable us to support the Project and to provide the personnel needed to sustain our range of programmes. The reduction in funding for the Voluntary and Community sector continued to present a major challenge for us. The loss of European Social Funding (following Brexit) significantly raised the number of Projects requesting funding from a smaller field of sources. A significant amount of time was spent preparing funding applications in 2023 and in maintaining flows of reports to funders who did support us. We (The Board and I) are very grateful to the staff, funders, donors and volunteers at Oasis across all sites who have made the continuance of our valuable programmes possible in 2023 and for their hard work in making Oasis the dynamic organisation it is today. We will work throughout the coming year to manage our finances in a prudent manner to match the hard work and endeavour that is delivered day in day out.

#### **Our Volunteers**

OCIA across all sites is very involved in the community and relies heavily on voluntary help. Alongside some 20 volunteers who help with oversight and governance we have over 40 volunteers who help directly in the running of the projects. Our volunteer policy allows us to manage this body of valued workers effectively.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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##### Financial review

We incurred a net loss £2035 for the year to December 2023. By 31st December 2023 we have implemented changes to our policies and procedures across the charity. We have updated our financial processes and procedures document for the seventh time in 2023. OCIA is debt free and we work at clearing all creditors within 30-45 days. It has been a necessarily slow process due to us working hard to limit damage around the human aspect and the public benefit aspect but OCIA has now been fully restructured and we have a clearly re-focused team who will ensure they support the excellent staff who run the projects now and who did so through 2015 to 2023 whilst this restructure change in circumstances was evolving. We believe we can look forward to the future with renewed confidence. We are looking at Board Development and Succession Planning including leadership training in 2024.

##### Plans for future periods

It is our intention to run our multi-faceted charity on a prudent and balanced basis. We are committed to providing the following programmes in 2024:

Early Years Family Support Funder:

Early Years Sponsored Daycare

Early Years 0-4 Childcare

Imago Befriending :

Princes Trust Youth Programme:

Good Morning Oasis:

Oasis General and Premises

Funder: BHSCT

Funder: Funder: BHSCT

Funder: Funder: Pathway

Funder: Public Health Agency

Funder: Princes Trust

Funder: NI Housing Executive

Department for Communities

Funder: Belfast City Council

##### 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.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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.

The trustees' annual report and the strategic report were approved on 4 September 2024 and signed on behalf of the board of trustees by:

Mr James McKay  
Trustee

Mr Donald Eastop  
Trustee

# Oasis - Caring in Action

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Oasis - Caring in Action

Year ended 31 December 2023

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#### Opinion

We have audited the financial statements of Oasis - Caring in Action (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows 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 December 2023 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.

# Oasis - Caring in Action

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Oasis - Caring in Action

*(continued)*

**Year ended 31 December 2023**

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#### **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.

# **Oasis - Caring in Action**

## **Company Limited by Guarantee**

### **Independent Auditor's Report to the Members of Oasis - Caring in Action**

*(continued)*

**Year ended 31 December 2023**

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#### **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.

# Oasis - Caring in Action

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Oasis - Caring in Action

(continued)

Year ended 31 December 2023

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#### 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:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

# Oasis - Caring in Action

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Oasis - Caring in Action

*(continued)*

#### Year ended 31 December 2023

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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.

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.

# Oasis - Caring in Action

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Oasis - Caring in Action

*(continued)*

#### Year ended 31 December 2023

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As explained more fully in the Trustees' Responsibilities Statement (set out on page 10 ), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 24 to the financial statements.

#### 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.

Conor Dolan (Senior Statutory Auditor)

For and on behalf of  
Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

4 September 2024

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	40,836	7,049	47,885	96,083
Charitable activities	6	305,412	690,979	996,391	928,735
Other trading activities	7	2,449	–	2,449	111
Investment income	8	6,769	–	6,769	2,672
<b>Total income</b>		<u>355,466</u>	<u>698,028</u>	<u>1,053,494</u>	<u>1,027,601</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9,10	<u>(66,666)</u>	<u>(993,988)</u>	<u>(1,060,654)</u>	<u>(1,028,482)</u>
<b>Total expenditure</b>		<u>(66,666)</u>	<u>(993,988)</u>	<u>(1,060,654)</u>	<u>(1,028,482)</u>
<b>Net expenditure</b>		<u>288,800</u>	<u>(295,960)</u>	<u>(7,160)</u>	<u>(881)</u>
Transfers between funds		(355,464)	355,464	–	–
<b>Net movement in funds</b>		<u>(66,664)</u>	<u>59,504</u>	<u>(7,160)</u>	<u>(881)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>511,567</u>	<u>136,975</u>	<u>648,542</u>	<u>649,423</u>
<b>Total funds carried forward</b>		<u>444,903</u>	<u>196,479</u>	<u>641,382</u>	<u>648,542</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 22 to 34 form part of these financial statements.

**Oasis - Caring in Action**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 December 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	16	22,317	19,228
<b>Current assets</b>			
Debtors	17	39,280	56,421
Cash at bank and in hand		676,369	659,719
		<u>715,649</u>	<u>716,140</u>
<b>Creditors: amounts falling due within one year</b>	18	<u>(96,584)</u>	<u>(86,826)</u>
<b>Net current assets</b>		619,065	629,314
<b>Total assets less current liabilities</b>		<u>641,382</u>	<u>648,542</u>
<b>Net assets</b>		<u>641,382</u>	<u>648,542</u>
<b>Funds of the charity</b>			
Restricted funds		196,479	136,975
Unrestricted funds		444,903	511,567
<b>Total charity funds</b>	21	<u>641,382</u>	<u>648,542</u>

These financial statements were approved by the board of trustees and authorised for issue on 4 September 2024, and are signed on behalf of the board by:

Mr Donald Eastop  
Trustee

The notes on pages 22 to 34 form part of these financial statements.

# Oasis - Caring in Action

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 December 2023

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	<b>2023</b>	2022
	<b>£</b>	£
<b>Cash flows from operating activities</b>		
Net expenditure	(7,160)	(881)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	7,397	6,408
Other interest receivable and similar income	(6,769)	(2,672)
Interest payable and similar charges	1,543	1,550
Accrued expenses/(income)	81	(20,149)
<i>Changes in:</i>		
Trade and other debtors	17,270	(1,300)
Trade and other creditors	9,548	(23,885)
Cash generated from operations	21,910	(40,929)
Interest paid	(1,543)	(1,550)
Interest received	6,769	2,672
Net cash from/(used in) operating activities	<u>27,136</u>	<u>(39,807)</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(10,486)	–
Net cash used in investing activities	<u>(10,486)</u>	<u>–</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	16,650	(39,807)
<b>Cash and cash equivalents at beginning of year</b>	659,719	699,526
<b>Cash and cash equivalents at end of year</b>	<u>676,369</u>	<u>659,719</u>

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The notes on pages 22 to 34 form part of these financial statements.

# Oasis - Caring in Action

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 December 2023

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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 81-83 Castlereagh Street, Belfast, County Antrim, BT5 4NF.

#### 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.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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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.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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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	-	25% reducing balance
Motor vehicles	-	25% reducing balance
Equipment	-	25% 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.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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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

Oasis Caring in Action is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2023

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Gifts/Donations Income - restricted	–	7,049	7,049
Gifts/Donations income - unrestricted	40,836	–	40,836
	<u>40,836</u>	<u>7,049</u>	<u>47,885</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Gifts/Donations Income - restricted	–	12,351	12,351
Gifts/Donations income - unrestricted	83,732	–	83,732
	<u>83,732</u>	<u>12,351</u>	<u>96,083</u>

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Antrim and Newtownabbey Borough Council	–	37,979	37,979
APEX Housing	2,300	–	2,300
Belfast City Council	–	17,625	17,625
Belfast Health & Social Care Trust	–	77,058	77,058
Big Lottery Fund	–	29,882	29,882
CLEAR Project	–	1,712	1,712
Tesco	–	625	625
Community Development and Health Network	–	20,000	20,000
Community Foundation	–	69,499	69,499
East Belfast Community Development Agency	–	7,000	7,000
Department of Communities	–	87,434	87,434
Department for Justice	–	–	–
Henry Smith	–	59,200	59,200
HSC Public Health Agency	–	127,228	127,228
Garfield Weston	–	10,000	10,000
Northern Ireland Housing Executive	–	8,250	8,250
Pathway Fund	–	30,000	30,000
Princes Trust	–	56,182	56,182
Trussell Trust	–	48,627	48,627
Early Years - CRSF	–	–	–
HMRC	–	–	–
Lifestart Foundation	–	–	–
Belfast City Council - Heart Project	–	–	–
Fees and Earned Income	303,112	2,678	305,790
	<u>305,412</u>	<u>690,979</u>	<u>996,391</u>

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

##### 6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Antrim and Newtownabbey Borough Council	–	36,474	36,474
APEX Housing	–	–	–
Belfast City Council	–	13,640	13,640
Belfast Health & Social Care Trust	–	64,848	64,848
Big Lottery Fund	–	19,883	19,883
CLEAR Project	–	5,118	5,118
Tesco	–	875	875
Community Development and Health Network	–	8,000	8,000
Community Foundation	–	139,953	139,953
East Belfast Community Development Agency	–	–	–
Department of Communities	–	71,767	71,767
Department for Justice	–	2,950	2,950
Henry Smith	–	59,195	59,195
HSC Public Health Agency	–	118,204	118,204
Garfield Weston	–	–	–
Northern Ireland Housing Executive	–	7,500	7,500
Pathway Fund	–	30,000	30,000
Princes Trust	–	54,600	54,600
Trussell Trust	–	28,670	28,670
Early Years - CRSF	10,707	–	10,707
HMRC	2,387	–	2,387
Lifestart Foundation	380	–	380
Belfast City Council - Heart Project	204	–	204
Fees and Earned Income	253,380	–	253,380
	<u>267,058</u>	<u>661,677</u>	<u>928,735</u>

##### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other income	<u>2,449</u>	<u>2,449</u>	<u>111</u>	<u>111</u>

##### 8. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>6,769</u>	<u>6,769</u>	<u>2,672</u>	<u>2,672</u>

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2023

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	58,056	923,944	982,000
Support costs	8,610	70,044	78,654
	<u>66,666</u>	<u>993,988</u>	<u>1,060,654</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	117,464	831,415	948,879
Support costs	–	79,603	79,603
	<u>117,464</u>	<u>911,018</u>	<u>1,028,482</u>

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023 £	Total fund 2022 £
Charitable activities	982,000	70,044	1,052,044	1,016,100
Governance costs	–	8,610	8,610	12,382
	<u>982,000</u>	<u>78,654</u>	<u>1,060,654</u>	<u>1,028,482</u>

#### 11. Analysis of support costs

	Analysis of support costs £	Total 2023 £	Total 2022 £
Staff costs	65,552	65,552	59,521
Premises	2,539	2,539	3,400
Communications and IT	1,095	1,095	–
General office	858	858	2,750
Finance costs	–	–	1,550
Governance costs	8,610	8,610	12,382
	<u>78,654</u>	<u>78,654</u>	<u>79,603</u>

#### 12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>7,397</u>	<u>6,408</u>

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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#### 13. Auditors remuneration

	<b>2023</b>	2022
	<b>£</b>	£
Fees payable for the audit of the financial statements	<u>8,610</u>	<u>8,400</u>

#### 14. Staff costs

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

	<b>2023</b>	2022
	<b>£</b>	£
Wages and salaries	708,147	715,289
Social security costs	41,724	42,356
Employer contributions to pension plans	11,224	11,282
Redundancies	<u>10,028</u>	<u>–</u>
	<u>771,123</u>	<u>768,927</u>

The average head count of employees during the year was 44 (2022: 57).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### Key Management Personnel

The key management personnel of the Charity were the CEO, together with the Managers of Finance, Early Years, Imago, Antrim, Princes Trust and Recall. The total employee benefits of the key management personnel were £258,626(2022: £233,694)

#### 15. Trustee remuneration and expenses

The Charity Trustees were not paid or received any benefits from employment with the Charity in the year, neither were they reimbursed expenses during the year. No Trustee received payment for professional or other services supplied to the Charity.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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#### 16. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>				
At 1 January 2023	26,201	20,000	15,426	61,627
Additions	139	–	10,347	10,486
<b>At 31 December 2023</b>	<u>26,340</u>	<u>20,000</u>	<u>25,773</u>	<u>72,113</u>
<b>Depreciation</b>				
At 1 January 2023	20,160	12,502	9,737	42,399
Charge for the year	1,494	1,874	4,029	7,397
<b>At 31 December 2023</b>	<u>21,654</u>	<u>14,376</u>	<u>13,766</u>	<u>49,796</u>
<b>Carrying amount</b>				
<b>At 31 December 2023</b>	<u>4,686</u>	<u>5,624</u>	<u>12,007</u>	<u>22,317</u>
At 31 December 2022	<u>6,041</u>	<u>7,498</u>	<u>5,689</u>	<u>19,228</u>

#### 17. Debtors

	<b>2023</b> £	2022 £
Trade debtors	7,709	23,440
Prepayments and accrued income	21,478	29,314
Other debtors	10,093	3,667
	<u>39,280</u>	<u>56,421</u>

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

	<b>2023</b> £	2022 £
Trade creditors	7,350	–
Accruals and deferred income	55,571	66,194
Social security and other taxes	25,977	11,481
Other creditors	7,686	9,151
	<u>96,584</u>	<u>86,826</u>

#### 19. Deferred income

	<b>2023</b> £	2022 £
At 1 January 2023	57,794	83,123
Amount released to income	(57,794)	(83,123)
Amount deferred in year	46,961	57,794
<b>At 31 December 2023</b>	<u>46,961</u>	<u>57,794</u>

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# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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#### 20. 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 £11,224 (2022: £11,282).

#### 21. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
General funds	<u>511,567</u>	<u>355,466</u>	<u>(66,666)</u>	<u>(355,464)</u>	<u>444,903</u>

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
General funds	<u>581,662</u>	<u>353,573</u>	<u>(117,464)</u>	<u>(306,204)</u>	<u>511,567</u>

##### Restricted funds

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
Early Years	6,329	111,008	(381,228)	263,891	–
Imago	2,164	128,140	(128,404)	–	1,900
Recall - Good Morning Belfast	5,002	41,203	(47,463)	5,065	3,807
Foodbank	33,546	59,765	(61,153)	37,786	69,944
Princes Trust	–	56,182	(64,695)	12,512	3,999
CEO	–	46,381	(47,672)	1,291	–
Antrim - Other	–	28,667	(61,986)	33,319	–
General restricted funds	27,637	29,847	(10,407)	1,600	48,677
Antrim - Community Foundation	37,844	47,697	(80,855)	–	4,686
Antrim - Henry Smith	4,570	57,120	(42,959)	–	18,731
Big Lottery Dormant Funding	19,883	19,883	(24,612)	–	15,154

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

#### 21. Analysis of charitable funds *(continued)*

ANBCC - Good Relations Funding	–	8,333	(4,981)	–	3,352
ANBCC- Hardship Fund	–	25,000	(10,000)	–	15,000
BCC- Hardship Fund	–	7,000	(7,000)	–	–
Antrim-BOI Cost of Living Grant	–	21,802	(20,573)	–	1,229
Antrim- Garfield Weston	–	10,000	–	–	10,000
		<u>136,975</u>	<u>698,028</u>	<u>(993,988)</u>	<u>355,464</u>
					<u>196,479</u>

	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
Early Years	14,153	100,447	(360,107)	251,836	6,329
Imago	–	123,962	(122,002)	204	2,164
Recall - Good Morning Belfast	7,027	44,283	(47,583)	1,275	5,002
Foodbank	30,659	41,456	(79,246)	40,677	33,546
Princes Trust	5,006	54,792	(64,492)	4,694	–
CEO	–	44,134	(44,447)	313	–
Antrim - Other	–	26,447	(33,575)	7,128	–
General restricted funds	10,916	17,809	(1,088)	–	27,637
Antrim - Community Foundation	–	139,953	(102,109)	–	37,844
Antrim - Henry Smith	–	59,195	(54,625)	–	4,570
Big Lottery Dormant Funding	–	19,883	–	–	19,883
ANBCC - Good Relations Funding	–	1,667	(1,744)	77	–
ANBCC- Hardship Fund	–	–	–	–	–
BCC- Hardship Fund	–	–	–	–	–
Antrim-BOI Cost of Living Grant	–	–	–	–	–
Antrim- Garfield Weston	–	–	–	–	–
	<u>67,761</u>	<u>674,028</u>	<u>(911,018)</u>	<u>306,204</u>	<u>136,975</u>

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

---

#### 21. Analysis of charitable funds *(continued)*

Transfers have taken place in the year due to funding received in the year by fees deemed to be unrestricted. Transfers have taken place to restricted funds to set against the projects.

***Afterschool's***

A restricted grant to fund an afterschool's group.

***Daycare***

Restricted grants to fund daycare programme activities.

***Family Support***

Funding to provide support for vulnerable families needing assistance in their own homes.

***Pathways***

Restricted grant for providing support to families with children 0-4years.

***Imago***

A restricted grant to fund a befriending project for people with mental health issues.

***Department for Communities - CEO***

This was funding granted by the department to cover the salary of the CEO of Oasis - Caring in Action.

***Department for Communities -IT***

Grant to purchase new IT equipment for the organisation.

***Antrim - Youth***

Funding to provide an education programme and support for young people disengaged from education and at risk.

***Antrim - Foodbank***

Restricted grants to fund a foodbank in the Antrim area for individuals and families struggling to make ends meet.

***Antrim - Hub***

Funding to provide a community support hub providing a safe place for individuals to meet.

***Recall***

A restricted grant to run a telephone befriending service available to elderly and vulnerable residents in the Belfast area.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2023

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#### 22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	22,317	–	22,317
Current assets	472,209	243,440	715,649
Creditors less than 1 year	(49,623)	(46,961)	(96,584)
<b>Net assets</b>	<u>444,903</u>	<u>196,479</u>	<u>641,382</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,860	17,368	19,228
Current assets	538,739	177,401	716,140
Creditors less than 1 year	(29,032)	(57,794)	(86,826)
<b>Net assets</b>	<u>511,567</u>	<u>136,975</u>	<u>648,542</u>

#### 23. Corporation tax

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

#### 24. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

#### 25. Contingencies

A contingent liability exists to repay grants and Trust monies received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offers have been, or will be, complied with and no liability is expected.

#### 26. Analysis of changes in net debt

	At 1 Jan 2023 £	Cash flows £	At 31 Dec 2023 £
Cash at bank and in hand	<u>659,719</u>	<u>16,650</u>	<u>676,369</u>

**Oasis - Caring in Action**  
**Company Limited by Guarantee**  
**Management Information**  
**Year ended 31 December 2023**

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

# Oasis - Caring in Action

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 31 December 2023

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	2023	2022
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Gifts/Donations Income - restricted	7,049	12,351
Gifts/Donations income - unrestricted	<u>40,836</u>	<u>83,732</u>
	<u>47,885</u>	<u>96,083</u>
<b>Charitable activities</b>		
Antrim and Newtownabbey Borough Council	37,979	36,474
APEX Housing	2,300	–
Belfast City Council	17,625	13,640
Belfast Health & Social Care Trust	77,058	64,848
Big Lottery Fund	29,882	19,883
CLEAR Project	1,712	5,118
Tesco	625	875
Community Development and Health Network	20,000	8,000
Community Foundation	69,499	139,953
East Belfast Community Development Agency	7,000	–
Department of Communities	87,434	71,767
Department for Justice	–	2,950
Henry Smith	59,200	59,195
HSC Public Health Agency	127,228	118,204
Garfield Weston	10,000	–
Northern Ireland Housing Executive	8,250	7,500
Pathway Fund	30,000	30,000
Princes Trust	56,182	54,600
Trussell Trust	48,627	28,670
Early Years - CRSF	–	10,707
HMRC	–	2,387
Lifestart Foundation	–	380
Belfast City Council - Heart Project	–	204
Fees and Earned Income	<u>305,790</u>	<u>253,380</u>
	<u>996,391</u>	<u>928,735</u>
<b>Other trading activities</b>		
Other income	<u>2,449</u>	<u>111</u>
<b>Investment income</b>		
Bank interest receivable	<u>6,769</u>	<u>2,672</u>
<b>Total income</b>	<u><u>1,053,494</u></u>	<u><u>1,027,601</u></u>

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# Oasis - Caring in Action

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2023

	2023 £	2022 £
<b>Expenditure on charitable activities</b>		
<b>Charitable activities</b>		
<b><i>Activities undertaken directly</i></b>		
Wages and salaries	642,595	655,768
Employer's NIC	41,724	42,356
Pension costs	11,224	11,282
Redundancy costs	10,028	–
Rent	16,107	31,091
Rates & water	478	392
Light & heat	15,224	17,478
Repairs & maintenance	22,623	34,716
Insurance	11,931	6,553
Vehicle expenses	1,853	1,123
Equipment hire	181	–
Motor/travel costs	4,553	6,090
Legal and professional fees	24,689	1,551
Telephone	7,718	9,992
Printing, postage and stationary	6,801	4,617
Depreciation	7,397	6,408
Bank charges	1,543	–
Beneficiary costs	82,430	63,292
Advertising	2,856	1,438
Staff training and expenses	4,886	4,388
Subscriptions and membership renewal	2,977	2,941
Tutor costs	3,800	3,700
Volunteer expenses	926	3,712
Certification	486	1,420
Resources	15,285	11,018
Gifts/Donations	4,321	5,584
Hospitality	16,634	12,799
Capital expenditure	296	–
Early Years Lunches	12,879	8,323
Bad debt	3,546	–
General running costs	4,009	847
Carried forward	982,000	948,879

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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	<b>2023</b>	2022
	£	£
Brought forward	982,000	948,879
	<u>982,000</u>	<u>948,879</u>
<b>Support costs</b>		
Wages and salaries	65,552	59,521
Rent	848	1,531
Light & heat	1,691	1,869
Telephone	858	1,110
Bank charges	–	1,550
Admin Support Costs	–	559
Subscriptions and donations	1,095	1,081
	<u>70,044</u>	<u>67,221</u>
<b>Governance costs</b>		
Governance costs - accountancy fees	–	3,982
Governance costs - audit fees	8,610	8,400
	<u>8,610</u>	<u>12,382</u>
<b>Expenditure on charitable activities</b>	<u>1,060,654</u>	<u>1,028,482</u>
<b>Net expenditure</b>	<u>(7,160)</u>	<u>(881)</u>

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**Oasis - Caring In Action**

Northern Ireland - Charity number 100881

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# Accounts

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COMPANY REGISTRATION NUMBER: NI032295  
CHARITY REGISTRATION NUMBER: NIC 100881

**Oasis - Caring in Action**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 December 2022**

Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

# Oasis - Caring in Action

Company Limited by Guarantee

## Financial Statements

Year ended 31 December 2022

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<b>The following pages do not form part of the financial statements</b>	
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# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2022

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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 December 2022.

#### **Chair's report**

Given the previously reported pressures and the continuing drag effect of the Covid 19 Pandemic on our operating model and our dear clients, we as a Board of Trustees were focused during 2022 on consolidating the more appropriately sized business in our collective rented premises. This strategy agreed, with professional advisors has brought stability and also resulted in clear robust governance within OCIA Ltd and ultimately it ensures we run operations on a firm and sustainable operating model. The nature of our charity means we are totally reliant on our partner funders, to which we are very grateful, but this carries risks when we are at the behest of Government funding, which a number of our sister charities found to their cost when ESF funding ended this year. Thankfully we survived that scare in partnership with PT receiving 2 year replacement funding.

I believe we made significant progress throughout 2022. Against the background of an emerging cost of living crisis and following the economic drag from the pandemic caused by Covid 19 infection, which effected every part of our business. By God's help and enabling we managed to meet all our goals as a charity and added a number of key new tasks that emerged directly, in the community, as a direct result of Covid. We have established a more user friendly area on our ground floor in East Belfast and have established the Antrim Community Hub, both of which are used to meet the very real needs around the mental health of our clients in both Belfast and Antrim.

The charity has just past 26 years in existence and we thanked CFC this year as the founding church behind establishing OCIA Ltd in both Belfast and Antrim. They have now decided to spread their wings in charitable giving to align with their church areas. Thank you for your support over the 26 years and your continuing support in Antrim.

We are also deeply grateful to anonymous donation through the church to us of £40k during 2022.

We continued to narrow our focus on the core long established activities of the charity that were and still are performing well in their own right. These activities typically exist to offer support, training and resources to individuals and thereby empowering and changing their lives on a personal, family and community perspective.

Our and our CEO's emphasis has been on protecting and developing our core activities, overseeing the implementation of clear and accountable financial discipline, reducing debt by asset sale and ensuring we have a sustainable financial footing through 2022 and into 2023 and beyond. All of this whilst assessing current and future economic headwinds and dealing with the current cost of living crisis.

We have seen first hand across all the programmes the heartache caused by people being displaced from their homeland and arriving in Belfast and as usual our excellent staff and existing clients have welcomed them into our "home" at Oasis across all sites.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2022

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It is really important we put on record our thanks to groups like Belfast Health Trust, DFC, Co-operation Ireland, Early Years Organisation, PT, PHA, DOJ, BCC, The Pathway fund, Trussell Trust, Tesco, Enkalon Foundation, BCPP, National Lottery Community Fund, Dormant Funds and NIHE. Plus the very very generous personal donations of the public and the local churches around Antrim to the foodbank.

We updated our website and giving is beginning to flow directly to the charity through this resource. Thank You

During 2022 we have witnessed and been privy to many personal testimonies which support the impact of the charity's work, this has been the most pleasing aspect and it is at the heart of our Christian beliefs within the charity to look after the most needy in society on a sustainable basis.

We are confident moving into 2023 of OCIA's ability to perform strongly within its means and realise opportunities to further its work supporting lives within communities in East Belfast and Antrim by God's help and enabling.

On behalf of the Board of OCIA we would like to record our sincere thanks to Stephen Cruise and the staff teams for their work in each of our projects.

Oasis Caring in Action exists simply as a demonstration of God's love in the communities we serve. It has been a privilege to lead the charity in pursuit of its aims to alleviate the challenges facing the impoverished in society whether that be physical, mental, spiritual or economic hardship. We look forward with fresh enthusiasm to our continued service.

Donald Eastop  
Chairman

# Oasis - Caring in Action

Company Limited by Guarantee

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

Year ended 31 December 2022

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## Reference and administrative details

**Registered charity name** Oasis - Caring in Action  
**Charity registration number** NIC 100881  
**Company registration number** NI032295  
**Principal office and registered office** 81-83 Castlereagh Street  
Belfast  
County Antrim  
BT5 4NF

## The trustees

Mr James McKay  
Mr Michael Patterson  
Mr Donald Eastop  
Mr Stephen Todd  
Mr David Mark (Appointed 19<sup>th</sup> January 2022)  
Mrs Helen Newell (Appointed 10<sup>th</sup> June 2023)

**Auditor** Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

**Bankers** Ulster Bank Limited  
Arches Retail Park  
Belfast  
BT5 4AF

**Solicitors** Hewitt & Gilpin  
73 Holywood Road  
Belfast  
BT4 3BA

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2022

---

#### **Structure, governance and management**

Oasis - Caring in Action is a company limited by guarantee, incorporated on 22 April 1997, accepted as a charity for tax purposes by HM Revenue & Customs on the 22 April 1997 and registered with The Charity Commission for Northern Ireland on 1 April 2015. It is governed by its Memorandum and Articles of Association dated 18 April 1997 and amended on 17 October 2002 and 20 March 2015. These were further updated on 10th March 2023

The Key Management personnel of the Charity is the CEO, together with the Managers of Finance, Early Years, Imago, Antrim Hub and Antrim Foodbank, Princes Trust and Good Morning Oasis (Formerly Recall).

#### ***Organisational Structure***

The charitable company is governed by its Memorandum and Articles of Association. The company is not for profit and limited by guarantee, the liability of the members is limited to £1.

The organisation is governed by its Board of Directors who meet 8 times per year. Day to day management activities were coordinated by Mr. Stephen Cruise.

New directors are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making process, the business plan and recent financial performance of the charity. They are free to discuss any issue with other directors or key employees. Directors are encouraged to attend any appropriate external training events where these will facilitate the undertaking of their role.

#### ***Public Benefit Activities***

Oasis Caring in Action has been set up to relieve poverty and provide facilities in the interests of Social Welfare using a community development process with the object of improving the conditions of life for the inhabitants of Northern Ireland (mainly East Belfast) and its environs and, working with partners in other disadvantaged areas of the world.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2022

---

#### Objectives and activities

##### *Our purpose and activities (including mission statement):*

The purposes of the charity are

- To relieve poverty and provide facilities in the interests of social welfare using a community development process
- To improve the conditions for the inhabitants of Northern Ireland (mainly East Belfast and Antrim) and its environs
- The advancement of health via mild Mental Health interventions
- To assist the relief of those in need by reason of youth, age, ill health or other disadvantages

The vision that shapes our annual activities remains our focus on meeting the needs of those who find themselves impoverished or marginalized in our society.

In shaping our activities for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit': running a charity (PBR1 July 16)

The charity relies on grants, donations and the income from fees and charges to cover its running costs.

Affordability and access are important to us and is reflected in our pricing policy around Day Care and After School provision.

We endeavour to encourage all within our community to avail of our services and this shows in the diversified mix of recipients across our activities.

Our mission statement is:

Oasis exists as a practical demonstration of God's love within the communities of East Belfast and Antrim

By offering support, training and resources we wish to see people empowered within their personal, family and community lives as a practical demonstration of God's love in the community of East Belfast and Antrim. The enablers for this are summarised in the Activities below:

- Improving the quality of people's lives by offering practical training to help them back to work and help build their self-confidence so that they can make decisions on their own.
- Offering activities including a range of training, including personal development, computer skills, preparation for employment and essential skills training.
- Offering befriending projects for people with minor mental ill health and older, house-bound individuals
- Offering Early Years provision, at affordable price and in partnership with Social services providing childcare places, family visits and support for vulnerable parents. We also offer both after-school full daycare services
- We run a substantive program designed for and specifically aimed at supporting those finding education difficult
- We run, in conjunction with the local churches, a Food Bank in Antrim for the benefit of those requiring this intervention in the surrounding community and have sourced a new unit for pack and dispatch centre move to new premises completed in June 2022

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2022

---

#### ***Oasis Strategic Aims***

- To promote mental well-being
- To create opportunities for people to gain knowledge and skills to achieve their full potential
- To contribute to the well-being and development of children and young people.
- To develop sustainable businesses that meet needs, create jobs and generate income.
- To create opportunities for people to engage by volunteering within an Oasis volunteer development program
- To create a sustainable and effective organization for delivering high quality services and programs.

#### ***Vital to our role in the community is participation in Community groups seeking to achieve similar purposes:***

- To be an active member and key recipient of referrals from the Family Hub in Inner East
- To be an active member and key recipient of referrals from the Family Hub in Outer Belfast
- To be an active member and key recipient of referrals from the Mental Health Hub East Belfast
- To be a key member of Inner East Membership Forum
- To be an active participant in Eastside Learning
- To attend and input to the Anti-Poverty Strategy in East Belfast
- To contribute to the East Belfast Locality Planning group
- To contribute and take part in ANTRIM by collaboration with a variety of same minded groups like Home start, Antrim Sign Language Community, Kinship Café, Safe space to be Me, Daisy Counselling sessions, Basic IT training for the community, Womens Aid, CAB, CAP

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2022

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#### **Achievements and performance**

In 2022 we achieved our primary goal of running OCIA on a firm financial footing whilst ensuring the board supported the staff to maintain the programs that have served OCIA well across Inner East Belfast and Antrim. Having completed the execution of the Strategic plan outlaid in agreement with the Board of Oasis and BDO we then faced into a cost of living crisis, which has affected both staff and clients throughout 2022. We thought the pandemic was difficult, but the cost of living crisis aligned to the paralysis within NI Govt has meant 2022 and 2023 are more difficult than even the Covid 19 years but Praise the Lord we have survived and indeed thrived with His help.

Many difficult situations were unearthed by the staff, they identified solutions, hatched a plan and executed these to perfection and the joy and appreciation of the clients, the dedicated staff were a real life saver on occasions.

#### ***Oasis Caring in Action Belfast: What we do!***

***Imago Project*** delivered professional medium term 1-1 Befriending for those suffering from anxiety and depression or any mental health situations. We deliver the service to in excess of 84 individuals for up to 6 months on a one to one basis.

During 2022 we have seen improvement in people's lives. We exceeded our agreed targets and saw many outstanding results for the effort deployed by the staff. Many individuals were given sufficient support and confidence to allow them to fully function in the community raising their self-esteem and self-confidence whilst improving the well-being of the community.

***5 Imago Self Help Groups*** were successful in setting up, with the help of existing clients and volunteers: Art, History, Knit and Knatter, Fishing and Music, Through 2022 we had the privilege of delivering a substantive program that allowed individuals to get their lives back on track. We met every client either f2f or remotely via phone or facetime, always going the extra mile to ensure we helped touch the lives of the most vulnerable positively.

***2 Imago Men's Self Help Groups:*** In 2022 the mens self help groups have established them selves into a walking group and a Belfast centric breakfast group led by one of the Imago befenders the group has grown from strength to strength throughout 2022

***Early Years*** continued to deliver excellent and affordable childcare sought by both parents and the statutory sector. We accommodated up to 100 children every week in our 2 different sites. Oasis continued to make a difference in the lives of many families and children. This area continued to get particular focus throughout 2022 as we invested to ensure we made it fit for purpose to ensure the children are looked after in a positive setting, with updated equipment and well-trained staff and continued to provide a car for school pickups.

#### ***Family Support***

We have a family support program linked into the local family support hubs which initiate visits to those needing assistance within the environ of their home to help parents / carers with bringing up and education of their children. The two key workers also act as a sign post to help the parents /carers seek out help with education, finance housing or whatever the needs of the family are.

#### ***Princes Trust Team***

We ran three team programs through 2022 catering for 30+ 16 to 24 years assisting them on a journey of discovery from at sometimes very dark places and isolation, to one whereby they have

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2022

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raised over £3500 for their own chosen community needs, have a new cohort of friends, have a safe place to come and talk through dangerous truths and most have a much better outlook, all achieved over a 12 week period, all of whom are sign posted on to the next stage to continue their improvements.

**Good Morning Oasis (formerly Recall)** allows for the provision of a befriending service for elderly and vulnerable people in South and East Belfast. Over the past year we have offered support and friendship on a daily basis to almost 220 people by making a Good Morning telephone call. As well as forming strong relationships and gaining the trust of our service users, we have offered support and advice as well as signposting our users to many different services available to the community. Many different people from South and East Belfast are on the service for many different reasons and we are proud to say, that in the past year, we have built upon existing relationships as well as bringing many new people on to the service and introducing them to the benefits of the Oasis Good Morning Telephone Service. We are building relationships with external organisations such as the Red Cross and in the future, we hope to maintain the high standards for our service as well as being able to expand by bringing on as many new clients as possible

#### **Oasis Caring in Action, Antrim - What we do!**

The old OCIA Centre was transformed and reinvented as Oasis Antrim Community Support Hub (ACSH) in 2022 to address the poor mental health and wellbeing needs of the local community which had been exacerbated by Covid. The Centre now has 134 adults every week. Participants attend various programmes designed to improve their mental health and wellbeing to enable them to develop networks which will support them as they integrate back into the community. To ensure that the Centre is inclusive and works collaboratively to identify and respond to the needs in the local community, the Oasis Antrim Community Partnership Advisory Group was set up. It comprises representatives from the community and voluntary sectors, civic society, elected representatives, the local council, Oasis Caring in Action, and funders.

**Adult Befriending:** 26 women were connected through this programme by the Adult befriender in 2022. To expand this provision, 'Support Bubbles' were established. This invites women to come together for a chat over a coffee and undertake fun activities such as nail painting, drawing groups and swimming.

**Family Support:** The Family Liaison lead worked with 42 families in 2022, this includes the design and implementation of an action plan tailored to the needs of each family. These families are supported in a variety of ways to increase their confidence, equip them to deal with problems that arise and create a more resilient family unit overall. The Smile Baby Programme is a 4-week programme designed for babies born during the pandemic. In 2022 a total of 36 babies were engaged over two programmes. The Nurture Hub weekly sessions facilitated 12 mothers and their babies in 2022 to relax and do gentle exercises and stretching for general wellbeing. The weekly Walk & Talk Group encouraged mums and children to come together, chat, make friends while enjoying light exercise. The Summer Programme brought 17 parents /carers and their children together on a weekly basis one morning per week during the 2022 summer months.

**Core Women's Group (CWG)** In addition to volunteering with other groups within the Centre the CWG continues to meet weekly. CWG in partnership with Christian Fellowship Church (CfC) supported the School Uniform Scheme in Antrim in 2022 which was a very timely initiative given the financial strain on families brought about by the cost of living crisis.

**Friendship Hub** This Friendship Hub is a monthly initiative that links into the Chatty Café Initiative from the Antrim & Newtownabbey Loneliness Network. This was initially a drop in facility; however, the scale of the attendance (20+ women) and duration (2.5 hrs) has necessitated its transition from a drop in facility to a more formal group with external speakers and experts addressing the group on

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2022

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relevant topics. The Self-care for a Positive Mindset Group is six-week course that was run seven times in 2022 to a total of 84 women. Many of the attendees indicated that this group gave them a reason to get up in the morning.

***Crafty Ladies:*** These 14 women meet weekly and work to a detailed timetable meticulously planned in advance.

***Multicultural Group:*** This group has been very successful in bringing together women from Antrim and Syrian within the Antrim community. The women come together to learn about each other's cultures and enjoy crafting together. 30 women attended two multicultural summer outings in the summer of 22.

***Creations by Oasis:*** This social enterprise was established through lockdown when group members decided to sew face masks and sell them with the proceeds going to the ACSH foodbank. It expanded in membership and range to include knitting baby clothes for women in need and making jewellery, tote bags and pictures. The proceeds are used to support other charities in the area The Community Pharmacy Partnership

***ACSH*** bring together women in the community with the local Boots Pharmacist, to address, and reduce, health inequalities. The goal is for participants is to optimise the health and well being supports available from the local pharmacy. This includes informal advice and guidance on, dealing with anxiety, relaxation, and sleep, exercising your brain, herbal remedies and managing pain.

#### ***The Men's Group***

ACSH under the leadership of an Oasis board member commenced a Men's Group in 2022. 12 men of varying ages participated in this group which meets weekly for chat, craic, and trips to locations they have expressed an interest in.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2022

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##### **Achievements and performance** *(continued)*

###### **Antrim Foodbank**

Antrim Foodbank is part of the Trussell Trust's 400-strong network of food banks, which provides three days' nutritionally balanced emergency food and support to people who are in crisis. From a substantive base in 2021 there was a marked increased need and the crisis continued in 2022 with an estimated rise of 60% in the numbers of the Antrim community now availing of their local Foodbank. To strengthen the underpinning infrastructure, the Foodbank Volunteer Support Group continues to run on a quarterly basis. It supports in excess of 40 foodbank volunteers and provide training and development on the effective running of the foodbank, new working procedures and health and safety training.

###### **Central Administration**

We managed our organization across an even wider range of locations, we continued to deliver essential HR provision for staff and the organization. The reduction in funding for the Voluntary and Community sector continued to present a major challenge for us; therefore, a significant amount of time was spent preparing funding applications in 2022

Finally I would like again to reiterate the thanks of myself and the Board to the staff , funders , donors and volunteers at Oasis across all sites who have made this possible in 2022 and for their hard work in making Oasis the dynamic organisation it is today. We will work across 2022 / 2023 to continue to manage the finances in a prudent factor to match the hard work and endeavour that is delivered day in day out.

###### **Our Volunteers**

OCIA across all sites is very involved in the community and relies heavily on voluntary help. Alongside some 20 volunteers who help with oversight and governance we have over 40 volunteers who help directly in the running of the projects. Our volunteer policy allows us to manage this appropriately.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2022

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##### Financial review

We incurred a net loss £881 for the year to December 2022 following a profit in 2021 of £118,668.

By 31st December 2022 we have FULLY implemented the BDO recovery plan produced in May 2017 and implemented changes to our policies and procedures across the charity. We are planning a further strategic review in 2023

We have updated our financial processes and procedures document for the sixth time in 2022 .

OCIA is debt free and we work at clearing all creditors within 30-45 days

It has been a necessarily slow process due to us working hard to limit damage around the human aspect and the public benefit aspect but OCIA has now been fully restructured and we have a clearly re-focused team who will ensure they support the excellent staff who run the projects now and did so through 2015 to 2021 whilst this restructure change in circumstances was evolving.

We believe we can look forward to the future with renewed confidence.

We are looking at Board Development and a Succession planning including growing near term leadership in 2023

##### Plans for future periods

It is our intention to run the charity on a prudent and balanced basis.

As regards programmes we are committed to continuing:

Antrim Youth ways	Funder: Henry Smith
Antrim Pharmacy Project	Funder: CDNC
Antrim Befriending Programme	Funder: Enkalon and Halifax Charity Fund
Antrim Hub	Funder: Community Fund
Antrim Premises	Funder: A&NB Council Bild Fund
Early Years Family Support	Funder: BHSCT
Early Years Sponsored Day-care	Funder: BHSCT
Early Years 0-4 Childcare	Funder: Pathway
Imago Befriending	Funder: Public Health Agency
Princes Trust Team Programme	Funder: PT
Recall "Good Morning Service"	Funder: Department for Communities and NIHE
Oasis General Community Building	Funder: BCC Capacity Fund
Oasis Inner East Neighbourhood Renewal	Funder: DFC
Community Development Programme	

##### 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.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2022

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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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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.

The trustees' annual report and the strategic report were approved on 21 June 2023 and signed on behalf of the board of trustees by:

Mr James McKay  
Trustee



Mr Donald Eastop  
Trustee



# Oasis - Caring in Action

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Oasis - Caring in Action

Year ended 31 December 2022

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#### Opinion

We have audited the financial statements of Oasis - Caring in Action (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows 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 December 2022 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.

# Oasis - Caring in Action

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Oasis - Caring in Action

*(continued)*

Year ended 31 December 2022

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#### 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.

# Oasis - Caring in Action

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Oasis - Caring in Action

*(continued)*

**Year ended 31 December 2022**

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#### **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.

# Oasis - Caring in Action

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Oasis - Caring in Action

(continued)

Year ended 31 December 2022

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#### 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:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

# Oasis - Caring in Action

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Oasis - Caring in Action

*(continued)*

#### Year ended 31 December 2022

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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.

# Oasis - Caring in Action

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Oasis - Caring in Action

*(continued)*

**Year ended 31 December 2022**

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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.



Conor Dolan (Senior Statutory Auditor)

For and on behalf of  
Finegan Gibson Ltd  
Chartered accountants & statutory auditor  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

21 June 2023

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2022

		2022	2021		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	83,732	12,351	96,083	134,853
Charitable activities	6	267,058	661,677	928,735	906,788
Other trading activities	7	111	–	111	27
Investment income	8	2,672	–	2,672	–
<b>Total income</b>		<u>353,573</u>	<u>674,028</u>	<u>1,027,601</u>	<u>1,041,668</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9,10	117,464	911,018	1,028,482	930,600
<b>Total expenditure</b>		<u>117,464</u>	<u>911,018</u>	<u>1,028,482</u>	<u>930,600</u>
<b>Net (expenditure)/income</b>		<u>236,109</u>	<u>(236,990)</u>	<u>(881)</u>	<u>111,068</u>
Transfers between funds		(306,204)	306,204	–	–
<b>Net movement in funds</b>		<u>(70,095)</u>	<u>69,214</u>	<u>(881)</u>	<u>111,068</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		581,662	67,761	649,423	538,355
<b>Total funds carried forward</b>		<u>511,567</u>	<u>136,975</u>	<u>648,542</u>	<u>649,423</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 22 to 35 form part of these financial statements.

**Oasis - Caring in Action**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 December 2022**

	Note	2022 £	2021 £*
<b>Fixed assets</b>			
Tangible fixed assets	16	19,228	25,636
<b>Current assets</b>			
Debtors	17	56,421	33,772
Cash at bank and in hand		659,719	699,526
		<u>716,140</u>	<u>733,298</u>
<b>Creditors: amounts falling due within one year</b>	18	<u>86,826</u>	<u>109,511</u>
<b>Net current assets</b>		<u>629,314</u>	<u>623,787</u>
<b>Total assets less current liabilities</b>		<u>648,542</u>	<u>649,423</u>
<b>Net assets</b>		<u>648,542</u>	<u>649,423</u>
<b>Funds of the charity</b>			
Restricted funds		136,975	67,761
Unrestricted funds		511,567	581,662
<b>Total charity funds</b>	21	<u>648,542</u>	<u>649,423</u>

These financial statements were approved by the board of trustees and authorised for issue on 21 June 2023, and are signed on behalf of the board by:

Mr Donald Eastop  
Trustee

The notes on pages 22 to 35 form part of these financial statements.

# Oasis - Caring in Action

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 December 2022

	2022 £	2021 £
<b>Cash flows from operating activities</b>		
Net (expenditure)/income	(881)	111,068
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	6,408	8,299
Other interest receivable and similar income	(2,672)	–
Interest payable and similar charges	1,550	1,472
Accrued income	(20,149)	–
<i>Changes in:</i>		
Trade and other debtors	(1,300)	34,800
Trade and other creditors	(23,885)	19,981
Cash generated from operations	(40,929)	175,620
Interest paid	(1,550)	(1,472)
Interest received	2,672	–
Net cash (used in)/from operating activities	(39,807)	174,148
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	–	(4,939)
Net cash used in investing activities	–	(4,939)
<b>Net (decrease)/increase in cash and cash equivalents</b>	(39,807)	169,209
<b>Cash and cash equivalents at beginning of year</b>	699,526	530,317
<b>Cash and cash equivalents at end of year</b>	659,719	699,526

The notes on pages 22 to 35 form part of these financial statements.

# Oasis - Caring in Action

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 December 2022

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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 England and Wales. The address of the registered office is 81-83 Castlereagh Street, Belfast, County Antrim, BT5 4NF.

#### 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.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2022

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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.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2022

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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	-	25% reducing balance
Motor vehicles	-	25% reducing balance
Equipment	-	25% 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.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2022

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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

Oasis Caring in Action is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2022

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#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Gifts/Donations Income - restricted	–	12,351	12,351
Gifts/Donations income - unrestricted	83,732	–	83,732
	<u>83,732</u>	<u>12,351</u>	<u>96,083</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Gifts/Donations Income - restricted	–	13,976	13,976
Gifts/Donations income - unrestricted	120,877	–	120,877
	<u>120,877</u>	<u>13,976</u>	<u>134,853</u>

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2022

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Antrim and Newtownabbey Borough Council	–	36,474	36,474
APEX Housing	–	–	–
Belfast City Council	–	13,640	13,640
Belfast Health & Social Care Trust	–	64,848	64,848
Big Lottery Fund	–	19,883	19,883
CLEAR Project	–	5,118	5,118
Tesco	–	875	875
Community Development and Health Network	–	8,000	8,000
Community Foundation	–	139,953	139,953
Department of Communities	–	71,767	71,767
Department for Justice	–	2,950	2,950
East Belfast Alternatives	–	–	–
Enkalon Foundation	–	–	–
Halifax Foundation	–	–	–
Henry Smith	–	59,195	59,195
HSC Public Health Agency	–	118,204	118,204
HSBC	–	–	–
Kids Together	–	–	–
McKay Pharmacy Partnership	–	–	–
NFU	–	–	–
Northern Ireland Housing Executive	–	7,500	7,500
Pathway Fund	–	30,000	30,000
Princes Trust	–	54,600	54,600
Radius Housing	–	–	–
Safe Return Fund	–	–	–
Scaffolding Project	–	–	–
Trussell Trust	–	28,670	28,670
Early Years - CRSF	10,707	–	10,707
HMRC	2,387	–	2,387
Lifestart Foundation	380	–	380
Belfast City Council - Heart Project	204	–	204
Fees and Earned Income	253,380	–	253,380
	<u>267,058</u>	<u>661,677</u>	<u>928,735</u>

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2022

#### 6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Antrim and Newtownabbey Borough Council	–	12,155	12,155
APEX Housing	–	337	337
Belfast City Council	–	14,210	14,210
Belfast Health & Social Care Trust	–	133,642	133,642
Big Lottery Fund	–	93,485	93,485
CLEAR Project	–	2,500	2,500
Tesco	–	–	–
Community Development and Health Network	–	8,000	8,000
Community Foundation	–	16,605	16,605
Department of Communities	–	82,636	82,636
Department for Justice	–	6,068	6,068
East Belfast Alternatives	–	1,500	1,500
Enkalon Foundation	–	8,937	8,937
Halifax Foundation	–	5,000	5,000
Henry Smith	–	9,872	9,872
HSC Public Health Agency	–	118,436	118,436
HSBC	–	1,000	1,000
Kids Together	–	1,000	1,000
McKay Pharmacy Partnership	–	5,000	5,000
NFU	–	6,452	6,452
Northern Ireland Housing Executive	–	6,875	6,875
Pathway Fund	–	24,000	24,000
Princes Trust	–	57,000	57,000
Radius Housing	–	500	500
Safe Return Fund	–	3,050	3,050
Scaffolding Project	–	600	600
Trussell Trust	–	25,328	25,328
Early Years - CRSF	33,858	–	33,858
HMRC	7,681	–	7,681
Lifestart Foundation	–	–	–
Belfast City Council - Heart Project	–	–	–
Fees and Earned Income	221,061	–	221,061
	<u>262,600</u>	<u>644,188</u>	<u>906,788</u>

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Other income	<u>111</u>	<u>111</u>	<u>27</u>	<u>27</u>

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2022

#### 8. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	2,672	2,672	–	–

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	117,464	831,415	948,879
Support costs	–	79,603	79,603
	<u>117,464</u>	<u>911,018</u>	<u>1,028,482</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable activities	1,251	727,845	729,096
Support costs	201,504	–	201,504
	<u>202,755</u>	<u>727,845</u>	<u>930,600</u>

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Charitable activities	948,879	67,221	1,016,100	917,182
Governance costs	–	12,382	12,382	13,418
	<u>948,879</u>	<u>79,603</u>	<u>1,028,482</u>	<u>930,600</u>

#### 11. Analysis of support costs

	Analysis of support costs £	Total 2022 £	Total 2021 £
Staff costs	59,521	59,521	159,464
Premises	3,400	3,400	14,651
Communications and IT	–	–	5,765
General office	2,750	2,750	7,465
Finance costs	1,550	1,550	741
Governance costs	12,382	12,382	13,418
	<u>79,603</u>	<u>79,603</u>	<u>201,504</u>

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2022

---

#### 12. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	6,408	8,299

#### 13. Auditors remuneration

	2022	2021
	£	£
Fees payable for the audit of the financial statements	8,400	7,200

#### 14. Staff costs

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

	2022	2021
	£	£
Wages and salaries	715,289	688,109
Social security costs	42,356	35,966
Employer contributions to pension plans	11,282	9,647
	<u>768,927</u>	<u>733,722</u>

The average head count of employees during the year was 57 (2021: 61).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### Key Management Personnel

The key management personnel of the Charity were the CEO, together with the Managers of Finance, Early Years, Imago, Antrim, Princes Trust and Recall. The total employee benefits of the key management personnel were £233,694(2021: £221,777)

#### 15. Trustee remuneration and expenses

The Charity Trustees were not paid or received any benefits from employment with the Charity in the year, neither were they reimbursed expenses during the year. No Trustee received payment for professional or other services supplied to the Charity.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2022

#### 16. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>				
At 1 January 2022 and 31 December 2022	<u>26,201</u>	<u>20,000</u>	<u>15,426</u>	<u>61,627</u>
<b>Depreciation</b>				
At 1 January 2022	18,241	10,003	7,747	35,991
Charge for the year	<u>1,919</u>	<u>2,499</u>	<u>1,990</u>	<u>6,408</u>
<b>At 31 December 2022</b>	<u>20,160</u>	<u>12,502</u>	<u>9,737</u>	<u>42,399</u>
<b>Carrying amount</b>				
At 31 December 2022	<u>6,041</u>	<u>7,498</u>	<u>5,689</u>	<u>19,228</u>
At 31 December 2021	<u>7,960</u>	<u>9,997</u>	<u>7,679</u>	<u>25,636</u>

#### 17. Debtors

	2022 £	2021 £
Trade debtors	23,440	22,553
Prepayments and accrued income	29,314	9,375
Other debtors	<u>3,667</u>	<u>1,844</u>
	<u>56,421</u>	<u>33,772</u>

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

	2022 £	2021 £
Trade creditors	–	662
Accruals and deferred income	66,194	90,323
Social security and other taxes	11,481	10,461
Other creditors	<u>9,151</u>	<u>8,065</u>
	<u>86,826</u>	<u>109,511</u>

#### 19. Deferred income

	2022 £	2021 £
At 1 January 2022	83,123	57,742
Amount released to income	(83,123)	(57,742)
Amount deferred in year	<u>57,794</u>	<u>83,123</u>
<b>At 31 December 2022</b>	<u>57,794</u>	<u>83,123</u>

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2022

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#### 20. 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 £11,282 (2021: £9,647).

#### 21. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	<u>581,662</u>	<u>353,573</u>	<u>(117,464)</u>	<u>(306,204)</u>	<u>511,567</u>

	At 1 January 2021	Income	Expenditure	Transfers	At 31 December 2021
	£	£	£	£	£
General funds	<u>400,913</u>	<u>383,504</u>	<u>(202,755)</u>	<u>—</u>	<u>581,662</u>

##### Restricted funds

	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
Early Years	14,153	100,447	(360,107)	251,836	6,329
Imago	—	123,962	(122,002)	204	2,164
Recall - Good Morning Belfast	7,027	44,283	(47,583)	1,275	5,002
Foodbank	30,659	41,456	(79,246)	40,677	33,546
McKay Pharmacy Partnership	—	—	—	—	—
Princes Trust	5,006	54,792	(64,492)	4,694	—
Enkalon Foundation	—	—	—	—	—
CEO	—	44,134	(44,447)	313	—

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2022

#### 21. Analysis of charitable funds *(continued)*

Antrim - Youthways	–	–	–	–	–
Antrim - Other	–	26,447	(33,575)	7,128	–
Halifax Foundation	–	–	–	–	–
COVID Fund	–	–	–	–	–
General restricted funds	10,916	17,809	(1,088)	–	27,637
Antrim - Community Foundation	–	139,953	(102,109)	–	37,844
Antrim - Henry Smith	–	59,195	(54,625)	–	4,570
Big Lottery Dormant Funding	–	19,883	–	–	19,883
ANBCC - Good Relations Funding	–	1,667	(1,744)	77	–
	<u>67,761</u>	<u>674,028</u>	<u>(911,018)</u>	<u>306,204</u>	<u>136,975</u>

Transfers have taken place in the year in relation to funding received in the year by fees and other income which are deemed to be unrestricted. This income has been transferred from unrestricted to restricted funding to allow for it to be offset against the project it was used to support.

	At 1 January 20 21 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
Early Years	108,643	164,191	(258,681)	–	14,153
Imago	1,053	122,146	(123,199)	–	–
Recall - Good Morning Belfast	7,448	53,727	(54,148)	–	7,027
Foodbank	10,964	37,820	(18,125)	–	30,659
McKay Pharmacy Partnership	1,356	5,000	(6,356)	–	–
Princes Trust	4,942	57,981	(57,917)	–	5,006
Enkalon Foundation CEO	3,036	6,444	(9,480)	–	–
	–	46,653	(46,653)	–	–
Antrim - Youthways	–	93,485	(93,485)	–	–
Antrim - Other	–	41,239	(41,239)	–	–
Halifax Foundation	–	7,494	(7,494)	–	–
COVID Fund	–	3,075	(3,075)	–	–
General restricted funds	–	18,909	(7,993)	–	10,916
Antrim - Community Foundation	–	–	–	–	–
Antrim - Henry Smith	–	–	–	–	–
Big Lottery Dormant Funding	–	–	–	–	–
ANBCC - Good Relations Funding	–	–	–	–	–
	<u>137,442</u>	<u>658,164</u>	<u>(727,845)</u>	<u>–</u>	<u>67,761</u>

# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2022

---

#### 21. Analysis of charitable funds *(continued)*

##### *Afterschool's*

A restricted grant to fund an afterschool's group.

##### *Daycare*

Restricted grants to fund daycare programme activities.

##### *Inbetweeners*

A restricted grant to provide a childcare facility for children aged between 8 and 11.

##### *Imago*

A restricted grant to fund a befriending project for people with mental health issues.

##### *Belfast City Council*

Restricted grants to fund general running costs.

##### *Belfast Regeneration Office*

A restricted grant to fund the salary of one staff member.

##### *Department for Communities - CEO*

This was funding granted by the department to cover the salary of the CEO of Oasis - Caring in Action.

##### *Antrim - Youthways*

Funding made available to support young people disengaged from education and at risk.

##### *Recall - Big Lottery/Henry Smith*

Restricted grants to fund a free community based good neighbour support service for older and vulnerable people.

##### *Recall - All Other*

This funding is made available to run a telephone befriending service available to elderly and vulnerable residents in the Belfast area

##### *Department of Social Development*

A restricted grant for the purchase of new computer equipment.

##### *Pathway*

This fund is a grant for providing support services to families with children aged 0-4 years.

# Oasis - Caring in Action

## Company Limited by Guarantee

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

Year ended 31 December 2022

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#### 22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,860	17,368	19,228
Current assets	538,739	177,401	716,140
Creditors less than 1 year	(29,032)	(57,794)	(86,826)
<b>Net assets</b>	<u>511,567</u>	<u>136,975</u>	<u>648,542</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	2,477	23,159	25,636
Current assets	692,910	40,388	733,298
Creditors less than 1 year	(107,404)	(2,107)	(109,511)
<b>Net assets</b>	<u>587,983</u>	<u>61,440</u>	<u>649,423</u>

#### 23. Analysis of changes in net debt

	At 1 Jan 2022 £	Cash flows £	At 31 Dec 2022 £
Cash at bank and in hand	<u>699,526</u>	<u>(39,809)</u>	<u>659,717</u>

**Oasis - Caring in Action**  
**Company Limited by Guarantee**  
**Management Information**  
**Year ended 31 December 2022**

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

# Oasis - Caring in Action

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 31 December 2022

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	2022 £	2021 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Gifts/Donations Income - restricted	12,351	13,976
Gifts/Donations income - unrestricted	83,732	120,877
	<u>96,083</u>	<u>134,853</u>
<b>Charitable activities</b>		
Antrim and Newtownabbey Borough Council	36,474	12,155
APEX Housing	–	337
Belfast City Council	13,640	14,210
Belfast Health & Social Care Trust	64,848	133,642
Big Lottery Fund	19,883	93,485
CLEAR Project	5,118	2,500
Tesco	875	–
Community Development and Health Network	8,000	8,000
Community Foundation	139,953	16,605
Department of Communities	71,767	82,636
Department for Justice	2,950	6,068
East Belfast Alternatives	–	1,500
Enkalon Foundation	–	8,937
Halifax Foundation	–	5,000
Henry Smith	59,195	9,872
HSC Public Health Agency	118,204	118,436
HSBC	–	1,000
Kids Together	–	1,000
McKay Pharmacy Partnership	–	5,000
NFU	–	6,452
Northern Ireland Housing Executive	7,500	6,875
Pathway Fund	30,000	24,000
Princes Trust	54,600	57,000
Radius Housing	–	500
Safe Return Fund	–	3,050
Scaffolding Project	–	600
Trussell Trust	28,670	25,328
Early Years - CRSF	10,707	33,858
HMRC	2,387	7,681
Lifestart Foundation	380	–
Belfast City Council - Heart Project	204	–
Fees and Earned Income	253,380	221,061
	<u>928,735</u>	<u>906,788</u>

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# Oasis - Caring in Action

Company Limited by Guarantee

## Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2022

---

	2022 £	2021 £
<b>Other trading activities</b>		
Other income	<u>111</u>	<u>27</u>
<b>Investment income</b>		
Bank interest receivable	<u>2,672</u>	<u>—</u>
<b>Total income</b>	<u><u>1,027,601</u></u>	<u><u>1,041,668</u></u>

# Oasis - Caring in Action

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2022

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	2022	2021
	£	£
<b>Expenditure on charitable activities</b>		
<b>Charitable activities</b>		
<b><i>Activities undertaken directly</i></b>		
Wages and salaries	655,768	529,324
Employer's NIC	42,356	35,287
Pension costs	11,282	9,647
Rent	31,091	25,844
Rates & water	392	–
Light & heat	17,478	11,351
Repairs & maintenance	34,716	18,344
Insurance	6,553	7,183
Vehicle expenses	1,123	1,102
Motor/travel costs	6,090	3,114
Legal and professional fees	1,551	310
Telephone	9,992	5,381
Printing, postage and stationary	4,617	2,734
Depreciation	6,408	8,299
Bank charges	–	731
Beneficiary costs	63,292	33,079
Advertising	1,438	3,049
Staff training and expenses	4,388	4,105
Subscriptions and membership renewal	2,941	3,130
Tutor costs	3,700	–
Volunteer expenses	3,712	1,155
Certification	1,420	1,731
Resources	11,018	8,576
Gifts/Donations	5,584	5,065
Hospitality	12,799	3,206
Capital expenditure	–	1,219
Early Years Lucnhes	8,323	6,142
Bad debt	–	(12)
General running costs	847	–
	<u>948,879</u>	<u>729,096</u>

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# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2022

<i>Support costs</i>	2022	2021
	£	£
Wages and salaries	59,521	158,785
Employer's NIC	–	679
Rent	1,531	3,278
Rates & water	–	349
Light & heat	1,869	2,960
Repairs & maintenance	–	1,353
Insurance	–	6,711
Motor/travel costs	–	32
Telephone	1,110	5,765
Printing, postage and stationary	–	1,970
Bank charges	1,550	741
Admin Support Costs	559	–
Advertising and marketing	–	80
Staff training and expenses	–	1,079
Subscriptions and donations	1,081	717
Tutor costs	–	1,800
Resources	–	673
Gifts/Donations	–	288
Hospitality	–	826
	<u>67,221</u>	<u>188,086</u>
<b>Governance costs</b>		
Governance costs - accountancy fees	3,982	5,240
Governance costs - audit fees	8,400	7,200
Governance costs - legal and other professional fees	–	978
	<u>12,382</u>	<u>13,418</u>
<b>Expenditure on charitable activities</b>	<u>1,028,482</u>	<u>930,600</u>
<b>Net (expenditure)/income</b>	<u>(881)</u>	<u>111,068</u>

**Oasis - Caring In Action**

Northern Ireland - Charity number 100881

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# Annual report

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# Oasis - Caring in Action

## Company Limited by Guarantee

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

#### Year ended 31 December 2022

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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 December 2022.

#### **Chair's report**

Given the previously reported pressures and the continuing drag effect of the Covid 19 Pandemic on our operating model and our dear clients, we as a Board of Trustees were focused during 2022 on consolidating the more appropriately sized business in our collective rented premises. This strategy agreed, with professional advisors has brought stability and also resulted in clear robust governance within OCIA Ltd and ultimately it ensures we run operations on a firm and sustainable operating model. The nature of our charity means we are totally reliant on our partner funders, to which we are very grateful, but this carries risks when we are the at behest of Government funding, which a number of our sister charities found to their cost when ESF funding ended this year. Thankfully we survived that scare in partnership with PT receiving 2 year replacement funding.

I believe we made significant progress throughout 2022. Against the background of an emerging cost of living crisis and following the economic drag from the pandemic caused by Covid 19 infection, which effected every part of our business. By God's help and enabling we managed to meet all our goals as a charity and added a number of key new tasks that emerged directly, in the community, as a direct result of Covid. We have established a more user friendly area on our ground floor in East Belfast and have established the Antrim Community Hub, both of which are used to meet the very real needs around the mental health of our clients in both Belfast and Antrim.

The charity has just past 26 years in existence and we thanked CFC this year as the founding church behind establishing OCIA Ltd in both Belfast and Antrim. They have now decided to spread their wings in charitable giving to align with their church areas. Thank you for your support over the 26 years and your continuing support in Antrim.

We are also deeply grateful to anonymous donation through the church to us of £40k during 2022.

We continued to narrow our focus on the core long established activities of the charity that were and still are performing well in their own right. These activities typically exist to offer support, training and resources to individuals and thereby empowering and changing their lives on a personal, family and community perspective.

Our and our CEO's emphasis has been on protecting and developing our core activities, overseeing the implementation of clear and accountable financial discipline, reducing debt by asset sale and ensuring we have a sustainable financial footing through 2022 and into 2023 and beyond. All of this whilst assessing current and future economic headwinds and dealing with the current cost of living crisis.

We have seen first hand across all the programmes the heartache caused by people being displaced from their homeland and arriving in Belfast and as usual our excellent staff and existing clients have welcomed them into our "home" at Oasis across all sites.

## **Oasis - Caring in Action**

**Company Limited by Guarantee**

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

**Year ended 31 December 2022**

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It is really important we put on record our thanks to groups like Belfast Health Trust, DFC, Co-operation Irelańd, Early Years Organisation, PT, PHA, DOJ, BCC, The Pathway fund, Trussell Trust, Tesco, Enkalon Foundation, BCPP, National Lottery Community Fund, Dormant Funds and NIHE. Plus the very very generous personal donations of the public and the local churches around Antrim to the foodbank.

We updated our website and giving is beginning to flow directly to the charity through this resource. Thank You

During 2022 we have witnessed and been privy to many personal testimonies which support the impact of the charity's work, this has been the most pleasing aspect and it is at the heart of our Christian beliefs within the charity to look after the most needy in society on a sustainable basis.

We are confident moving into 2023 of OCIA's ability to perform strongly within its means and realise opportunities to further its work supporting lives within communities in East Belfast and Antrim by Gods help and enabling.

On behalf of the Board of OCIA we would like to record our sincere thanks to Stephen Cruise and the staff teams for their work in each of our projects.

Oasis Caring in Action exists simply as a demonstration of God's love in the communities we serve. It has been a privilege to lead the charity in pursuit of its aims to alleviate the challenges facing the impoverished in society whether that be physical, mental, spiritual or economic hardship. We look forward with fresh enthusiasm to our continued service.

Donald Eastop  
Chairman

**Oasis - Caring In Action**

Northern Ireland - Charity number 100881

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# Annual return

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Our Ref: 6900/CAD/NF  
Date: 19<sup>th</sup> June 2023

**Private & Confidential**

The Board of Trustees  
Oasis – Caring in Action  
81-83 Castlereagh Street  
Belfast  
BT 4NF

Dear Members

**REPORT TO THOSE CHARGED WITH GOVERNANCE**

The audit of the financial statements of Oasis – Caring in Action (Oasis) for the year ended 31 December 2022 is complete. In line with Auditing Standards, we are writing to advise you of audit conclusions, significant matters arising during the course of the audit and other matters which are significant to the financial reporting process.

As auditors, we are responsible for forming and expressing an opinion on the financial statements that have been prepared with the oversight of those charged with governance. As such, our tests are designed to assist us in forming our opinion and should not be relied upon to disclose all errors, irregularities or control deficiencies that exist. The audit does not relieve management or those charged with governance of their responsibilities.

**Audit opinion**

The results of our audit work indicate that the financial statements presented are free of material misstatements and are represented fairly in accordance with Generally Accepted Accounting Principles (GAAP) applicable to the entity. Thus we have issued an unqualified audit report on the financial statements.

**Going concern**

During the course of the audit, we did not identify or become aware of any events or conditions that may cast a significant doubt on the entity's ability to continue as a going concern. As a result, we concur with your assessment that the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements.

**Fraud**

Auditing standards require us to report any identified frauds, indications of fraud or any other relevant matters related to fraud. We have nothing to report in this regard. We do however draw your attention to the points raised in Appendix 1 which in our opinion would strengthen your control environment.

**Laws and regulations**

No matters involving non-compliance with laws and regulations came to our attention during the course of the audit.

*This report has been prepared for the sole use of those charged with governance of Oasis and must not be shown to third parties without our prior consent. No responsibility is assumed by Finegan Gibson Ltd towards any third party acting or refraining from action as a result of this report.*

**Misstatements**

Attached is a list of all misstatements.

**Related parties**

No significant matters arose during the audit in connection with related parties.

**Subsequent events**

We performed procedures designed to obtain sufficient appropriate audit evidence that all events occurring between the date of the financial statements and the date of the audit report that require adjustment, or disclosure in, the financial statements have been identified. Audit procedures identified no material subsequent events which required adjustment or disclosure apart from those already accounted for or disclosed.

**Internal control**

During the course of the audit we identified a number of recommendations in relation to improving the internal control framework of the organisation. These are set out in detail at Appendix 1.

In summary, 0 priority 1, 4 priority 2 and 3 priority 3 observations were noted. These are set out in detail at Appendix 2.

We have graded our management report observations as follows:

<b>Priority 1</b>	An issue which requires urgent management decision and action without which there is a substantial risk to the achievement of key business/system objectives, or to the reputation of the organisation.
<b>Priority 2</b>	An issue which requires prompt attention, as failure to do so could lead to a more serious risk exposure.
<b>Priority 3</b>	Improvements that will enhance the existing control framework and/or represent best practice.

**Acknowledgement**

We received full cooperation from Oasis Caring in Action personnel during the course of the audit. We would like to take this opportunity to acknowledge the courtesy and assistance extended to us during the audit process.

Yours faithfully,



Finegan Gibson Ltd  
Chartered Accountants & Registered Auditor

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