

**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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# **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	(Resigned 21 February 2024)
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

# 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 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 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

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**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 in 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
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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 £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

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<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	(66,666)	(993,988)	(1,060,654)	(1,028,482)
<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		511,567	136,975	648,542	649,423
<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>		<u>619,065</u>	<u>629,314</u>
<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		<u>444,903</u>	<u>511,567</u>
<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

	2023 £	2022 £
<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>

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

---

#### 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

	2023	2022
	£	£
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:

	2023	2022
	£	£
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>



# 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

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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	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

	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

	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

	2023 £	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>