

Company Registration Number: NI608313
Charity Number: 102073

Damask Community Outreach
(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements
for the financial year ended 31 March 2024

McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

Damask Community Outreach
(A company limited by guarantee, not having a share capital)
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Damask Community Outreach
(A company limited by guarantee, not having a share capital)
TRUSTEES' AND OTHER INFORMATION

Trustees

Mr James Edward Irwin
Rev David Lee Turtle
Miss Jennifer Michelle Baird
Mr John Harold Baird
Mrs Shirley Anne Carrington
Mr William Donald Kinghan
Ms Anne Teresa Maxwell
Mr William Eric Rainey
Mrs Janet Adrienne Stewart
Dr David Lindsay Easson (Resigned 27 June 2023)

Chairperson

Mr John Harold Baird

Charity Number in Northern Ireland

102073

Company Registration Number

NI608313

Principal Address

16 Adlon Crescent
Lisburn
Co. Antrim
BT28 2EG

Independent Examiner

McCleary & Company Ltd
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

Principal Bankers

Danske Bank
PO Box 183
Donegall Square West
Belfast
BT1 6JS

Solicitors

Carson McDowell
Murray House
4 Murray Street
Belfast
Co Antrim
BT1 6DN

Damask Community Outreach
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Damask Community Outreach present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

Objectives and aims

Damask Community Outreach was formed in July 2011 to work primarily in the community of East Lisburn. The mission statement of Damask Community Outreach is "Dedicated to providing safe, inclusive and challenging opportunities that are changing lives and building futures in our community." The key purpose and services provided by Damask were established in response to an audit carried out in the community. The public benefit delivered by Damask provides support for older people, parents and carers and young people through a range of activities and programmes, together with advice services and support to those experiencing health problems, loneliness, unemployment, age related problems, poverty and financial difficulties.

Damask Community Outreach is a Christian faith-based organisation, working in partnership with Seymour Street Methodist Church, but is open to all and committed to equality of opportunity for all people, regardless of religious belief, political opinion, race, age, marital status, sexual orientation, gender, disability or dependency. Damask is committed to building partnerships in the community with statutory agencies and with other relevant groups and organisations to ensure that it can offer a wide range of services that match the needs of the community and help with the personal development of individuals.

Ensuring the work delivers the aims of the company

The aims, objectives and activities are reviewed throughout the year at Damask Board Management meetings held bi-monthly. These meetings review what has been achieved and the outcomes of the work. The effect of each key programme and service and the benefits they have brought to the community and the groups are reviewed systematically. This process helps ensure that aims, objectives, programmes and services remain focused on the stated purposes. The Board refers to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing its aims and objectives, and in planning its programmes and services.

Overview of activities

The Advice Service operated throughout the year until February 2024. Counselling support has continued to be provided by Ricky Keag.

The youth programme continued to run until the end of January 2024, led by Rebecca Wills and the Seymour Street Youth Pastor, Ashleigh O'Sullivan. The youth work was supported with grants from Victoria Homes and Policing and Community Safety Partnership.

The Damask Wellbeing Programme has successfully continued to run a Tuesday morning programme with a well-attended Pilates Class and indoor bowls followed by a social time with tea and coffee. Local Councillor Gary Hynds attends the social time providing an opportunity to discuss housing problems and any local issues. From February 2024 this year the programme was expanded to include a variety of activities organised fortnightly. The activities were funded by a grant from Lisburn and Castlereagh City Council Hardship Fund.

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for the financial year ended 31 March 2024

A Coronation Party was organised in May 2023 funded by Lisburn and Castlereagh City Council.

The Toddlers group continued its weekly meeting.

Fund raising through regular Car Boot Sales carried on throughout the year. Although they could not be held every month, they still made an important contribution to Damask funds. Damask with help from Seymour Street Methodist Church continue to gather food donations for the Lisburn Food Bank.

Volunteers

Volunteers continue to provide a vital backbone to our activities. The Damask Board, which is made up of voluntary members continued to provide management and administration via meetings. We held seven car boot sales during the financial year which depends on voluntary support, as does the Toddlers. The Wellbeing group has voluntary leadership as does the Advice Service, and the youth programme depends on young volunteers who have come up through the group.

The below shows the volunteering hours from April 2023 to March 2024 with Damask Community Outreach:

Youth Projects	756
Advice Service	160
Wellbeing Group	250
Toddlers Group	576
Management & admin	290
Car Boot Sale	343
Food Bank collection	50

Total	2425
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Paid Staff and Sessional Workers

At the end of March 2024 Damask had no contracted staff or sessional workers.

Grant applications and donations

The Damask programme over 2023/24 has been supported by a range of funding bodies and we are grateful to these bodies for their grants. These include Lisburn and Castlereagh City Council, The Education Authority, Lisburn and Castlereagh Policing and Community Safety Partnership and Victoria Homes. We have received donations from Seymour Street Methodist Church as well as private individuals. The Wellbeing programme is also funded through weekly donations from those attending and the toddlers group is funded through a small weekly subscription by those attending.

Objectives for 2023/24

The main objectives for 2023/24 were to continue the Advice Service particularly with regard to supporting victims of Domestic Violence as we received PCSP funding for this aspect of the work and to build on the successful Wellbeing Programme. We also aimed to continue the after-schools club and an evening drop in for a girls group.

Structure, Governance and Management

Structure

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Damask Community Outreach is a charitable company limited by guarantee, incorporated on 22 July 2011 and registered as a Charity by the Charity Commission Northern Ireland NIC102073 on 6 March 2015. It is recognised by HMRC as a charity for tax purpose. The company was established under a Memorandum of Association, which established the objects and powers of Damask as a charitable company, and it is governed under its Articles of Association.

The Articles of Association were amended by a Special Resolution of the Company at a Special General Meeting held on 31 October 2013.

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TRUSTEES' ANNUAL REPORT
for the financial year ended 31 March 2024

Organisational Structure

The Damask Community Outreach Board of Directors, who met every 6 to 8 weeks during the year, is responsible for the strategic direction and policy of the charity.

A scheme of delegation through an established management structure is in place.

Induction and training of new trustees

Trustees are encouraged to familiarise themselves with the obligations of membership of the Board of Directors. They are also encouraged to be aware of charity legislation, to attend training relevant to their position and be aware of the current financial position, resourcing, future plans, objectives, policies and procedures of the company.

Review of Activities, Achievements and Performance

The Damask Response to the needs of the Community during 2023/24

Advice Service

Maya Lazarenko ran the Advice Service from April to June 2023 and continued to offer support to Ukrainian refugees in the Lisburn area in addition to our usual local clientele, which we felt was very much in line with the aims of Damask Community Outreach.

Febbie Francis returned as the advisor from July 2023 to the end of February 2024. Support was provided for welfare benefits, and we continued to receive PCSP funding to enable us to support clients who were victims of Domestic Violence.

The Advice Service was open 26 hours each week. The Friday appointments were held in the Lisburn Foodbank. Approximately 40 clients were helped on a monthly basis.

Due to Febbie leaving Damask for a full time position, the Board took the decision to close the Advice Service and to develop the Wellbeing Programme looking for new ways to support the local community.

Youth Programme

The main programme during 2023/24 was the after-schools programme for 10 to 14 year olds called Fusion with up to 40 children attending on Tuesday and Thursday afternoons. The after schools clubs closed at the end of January 2024.

An evening group for older girls aged 13 to 18 ran to June 2023,

The youth work was supported with grants from Victoria Homes and Policing and Community Safety Partnership

With the support of the Policing and Community Safety Partnership grant, Damask Youth Summer Scheme ran the last week in July and the first week in August 2023.

On average 40-45 attended each day. They were made up of church children, children from the local area and some new children also joined who had not previously attended Fusion or Evolve. There was a varied programme including games, crafts, workshops and free time. The highlights of the scheme were the two day trips. One was to Portrush when 52 kids attended, and the other trip was to Black Mountain.

The leaders worked very hard to provide an interesting programme.

Queen Elizabeth II, 70th Platinum Jubilee Coronation Celebration Event

Damask Community Outreach applied for, and were successful in gaining, a grant of £500 from Lisburn and Castlereagh City Council in order to mark the celebration of the 70th Platinum Jubilee coronation of Queen Elizabeth II.

Damask held the event in Seymour Street Methodist Church Halls on Thursday 11th May 2023.

The event involved young people from the local community coming together for the celebration. Included in the afternoon programme – a BBQ, bouncy castles and a talk about the Coronation in 1952 by a local historian. The young people were also given a commemorative mug to remind them of this historic event.

Around 40 young people attended as did local councillors and those with community connections.

The event helped those present to really appreciate the place of the monarchy in our society and better understand the immense achievement of 70 years in this role.

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Toddlers Group

Our Toddlers Group runs on Wednesday mornings from 10.00 am – 11.30 am and is open to all pre-school children and their carers.

On an average morning 25-30 children and 20 adults attend.

Our programme is usually a time of free play, a craft, followed by snack time for the children and then the adults. We finish off with song time.

We have a team of four volunteer helpers who give up not only their Wednesday mornings, but also preparation time for crafts and baking/shopping for snacks. Everyone would spend on average 3-4 hours per week.

Toddler Group is enjoyed by everyone - children, carers and volunteers!

Wellbeing Programme

On a Tuesday morning the Wellbeing Programme continued to run with the Pilates Class. Sessions ran from April to June 2023, September to December 2023 and January to March 2024 with a regular attendance of 15 to 20. We also had short mat bowls in the main hall with an average of 6 bowlers. This was followed by a coffee time.

We used the Autumn months to plan extra events for health and wellbeing to expand and grow our Wellbeing Group and from February to March 2024 we had five extra additions to our programme of which all included refreshments. This was supported by the Hardship Grant from Lisburn City Council.

The workshops ran every other week and covered Indian Food, pancake Tuesday, a book swap and a health talk and healthy snacks with a nutritionist giving a talk about food intolerance and how to make healthy treats. These events brought approximately 25 to 35 people to each session.

Local Councillor Gary Hynds from Lisburn Council also joined us from October 2023 for an hour each week during the coffee time and he encouraged the local community to "drop in" for advice and help that he could provide through the council. From getting a household bin replaced, to street lights getting fixed, pot holes fixed, local housing shortages, graveyards not being cared for and dog bins being provided. Gary spoke to at least one or two people each week on these matters.

The overall programme has become a well-supported and valued addition to the Damask activities bringing together a wide mix of people from the local community and church and has the potential to be further developed with a wider range of day-time activities.

Walks for Wellbeing

We held three Walks for Wellbeing during the summer months, and these were attended by 15 to 20 people.

Damask Board and other aspects of Damask

The Damask Board continued to meet approximately bi-monthly.

The Car Boot sales continued to be an important fundraising event, and community activity of Damask generally raising £400 per sale, and £125 to £150 from refreshments. Most donations are coming from Church members and their support in this way is greatly appreciated.

Damask has continued to support the Lisburn Food Bank by collecting donations from Church members and others and passing them on.

Financial Review

The results for the financial year are set out on page 11 and additional notes are provided showing income and expenditure in greater detail.

Financial Results

At the end of the financial year the charity has assets of £45,193 (2023 - £40,223) and liabilities of £7,936 (2023 - £1,591). The net assets of the charity have decreased by £(1,375).

Principal Risks and Uncertainties

The Board continue to review the major risks to which the charity is exposed and they endeavour to maintain control procedures and systems to mitigate those risks

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FUTURE PLANS

The Board are researching the operation of a Community Fridge with a planned start date of November 2024.
The Wellbeing Programme will continue to run the Pilates, bowls and coffee time weekly with a planned programme of speakers/activities twice a month and Wellbeing Walks in the Summer months.
The Youth Programme is under review with a summer scheme to be run in August 2024.
The Toddlers Group will continue to run on a Wednesday,

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Mr James Edward Irwin
Rev David Lee Turtle
Miss Jennifer Michelle Baird
Mr John Harold Baird
Mrs Shirley Anne Carrington
Mr William Donald Kinghan
Ms Anne Teresa Maxwell
Mr William Eric Rainey
Mrs Janet Adrienne Stewart
Dr David Lindsay Easson (Resigned 27 June 2023)

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Damask Community Outreach subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

APPRECIATION

The Damask Board wish to place on record our deep appreciation and thanks to all our Volunteers who give of their time so freely; to the staff who provided the Damask Advice and Counselling, the Community activities and leading the youth programme and to those who give donations regularly and generously to support the work of Damask Community Outreach.

Approved by the Board of Trustees on 22 October 2024 and signed on its behalf by:



Mr John Harold Baird
Trustee



Miss Jennifer Michelle Baird
Trustee

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2024

The trustees, who are also directors of Damask Community Outreach for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the net income or expenditure of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

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.

Approved by the Board of Trustees on 22 October 2024 and signed on its behalf by:



Mr John Harold Baird
Trustee



Miss Jennifer Michelle Baird
Trustee

Damask Community Outreach

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INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF DAMASK COMMUNITY OUTREACH

I have examined the financial statements of the charity for the financial year ended 31 March 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

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. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



John McCleary FCA
MCCLEARY & COMPANY LTD
Chartered Accountants
Garvey Studios
14 Longstone Street
Lisburn
Co. Antrim
BT28 1TP

Date: 22 October 2024

Damask Community Outreach
(A company limited by guarantee, not having a share capital)
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the financial year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income							
Donations and legacies	3.1	9,006	11,690	20,696	11,495	32,661	44,156
Other trading activities	3.2	4,565	-	4,565	6,087	-	6,087
Other income	3.3	-	1,098	1,098	-	907	907
Total income		13,571	12,788	26,359	17,582	33,568	51,150
Expenditure							
Charitable activities	4.1	12,971	14,763	27,734	18,374	23,778	42,152
Net income/(expenditure)		600	(1,975)	(1,375)	(792)	9,790	8,998
Transfers between funds		-	-	-	6,709	(6,709)	-
Net movement in funds for the financial year		600	(1,975)	(1,375)	5,917	3,081	8,998
Reconciliation of funds:							
Total funds beginning of the year	12	34,361	4,271	38,632	28,444	1,190	29,634
Total funds at the end of the year		34,961	2,296	37,257	34,361	4,271	38,632

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

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Company Number: NI608313

BALANCE SHEET

as at 31 March 2024

	Notes	2024 £	2023 £
Current Assets			
Debtors	9	16,950	8,250
Cash at bank and in hand		28,243	31,973
		<u>45,193</u>	<u>40,223</u>
Creditors: Amounts falling due within one year	10	<u>(7,936)</u>	<u>(1,591)</u>
Net Current Assets		<u>37,257</u>	<u>38,632</u>
Total Assets less Current Liabilities		<u>37,257</u>	<u>38,632</u>
Funds			
Restricted trust funds		2,296	4,271
General fund (unrestricted)		34,961	34,361
Total funds	12	<u>37,257</u>	<u>38,632</u>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

Approved by the Board of Trustees and authorised for issue on 22 October 2024 and signed on its behalf by



Mr John Harold Baird
Trustee



Miss Jennifer Michelle Baird
Trustee

Damask Community Outreach

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

1. GENERAL INFORMATION

Damask Community Outreach is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Cash flow statement

The charity has availed of the exemption in FRS 102 from the requirement to produce a cash flow statement because it is classified as a small charity.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

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for the financial year ended 31 March 2024

■ Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

■ Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment - 10% Straight line

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. INCOME**3.1 DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Donations and legacies	9,006	11,690	20,696	44,156

3.2 OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Other trading activities	4,565	-	4,565	6,087

3.3 OTHER INCOME

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Other income	-	1,098	1,098	907

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for the financial year ended 31 March 2024

continued

4. EXPENDITURE

4.1 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Expenditure on charitable activities	24,515	1,254	1,965	27,734	42,152

4.2 SUPPORT COSTS

	Charitable Activities £	2024 £	2023 £
Support	1,965	1,965	2,540

5. ANALYSIS OF SUPPORT COSTS

	2024 £	2023 £
Support	1,965	2,540

6. NET INCOME

Net Income is stated after charging/(crediting):
Depreciation of tangible assets

	2024 £	2023 £
	-	133

7. EMPLOYEES AND REMUNERATION

The staff costs comprise:

Wages and salaries
Pension costs

	2024 £	2023 £
Wages and salaries	8,465	15,963
Pension costs	64	175
	8,529	16,138

No employees received emoluments in excess of £60,000.

8. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Total £
Cost		
At 31 March 2024	1,355	1,355
Depreciation		
At 31 March 2024	1,355	1,355
Net book value		
At 31 March 2024	-	-

Damask Community Outreach

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

9. DEBTORS

	2024 £	2023 £
Other debtors	16,950	8,250
	<u>16,950</u>	<u>8,250</u>

10. CREDITORS**Amounts falling due within one year**

	2024 £	2023 £
Accruals and deferred income	7,936	1,591

11. RESERVES

	2024 £	2023 £
At the beginning of the year	38,632	29,634
(Deficit)/Surplus for the financial year	(1,375)	8,998
At the end of the year	<u>37,257</u>	<u>38,632</u>

12. FUNDS**12.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2022	28,444	1,190	29,634
Movement during the financial year	5,917	3,081	8,998
At 31 March 2023	34,361	4,271	38,632
Movement during the financial year	600	(1,975)	(1,375)
At 31 March 2024	<u>34,961</u>	<u>2,296</u>	<u>37,257</u>

12.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2024 £
Restricted funds					
Education Authority	-	1,800	1,800	-	-
Policing and Community Safety	-	2,890	2,890	-	-
Partnership Youth Work	-				
Lisburn & Castlereagh City	-	2,000	793	-	1,207
Council	-				
Policing and Community Safety	-	5,000	5,000	-	-
Partnership Domestic Abuse					
Victoria Homes	3,600	-	3,600	-	-
Toddler Group	671	1,098	680	-	1,089
	<u>4,271</u>	<u>12,788</u>	<u>14,763</u>	<u>-</u>	<u>2,296</u>
Unrestricted funds					
Unrestricted General	34,361	13,571	12,971	-	34,961
Total funds	<u>38,632</u>	<u>26,359</u>	<u>27,734</u>	<u>-</u>	<u>37,257</u>

Damask Community Outreach
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2024

continued

12.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets	Current liabilities	Total
	£	£	£
Restricted trust funds	2,296	-	2,296
Unrestricted general funds	42,897	(7,936)	34,961
	45,193	(7,936)	37,257

13. STATUS

The charity is a company limited by guarantee not having a share capital.

14. TRUSTEES' REMUNERATION

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

15. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

DAMASK COMMUNITY OUTREACH
(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024

Damask Community Outreach

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement

for the financial year ended 31 March 2024

	2024 £	2023 £
Income	26,359	51,150
Cost of generating funds		
Wages and salaries	8,465	15,963
Staff pension scheme costs	64	175
Venue Costs	6,600	6,600
Training	-	555
Programme costs	8,404	13,963
Fund raising and events	114	238
Toddler Group	732	730
Professional fees	30	30
Advertising and promotional costs	71	180
Travel Expenses	35	-
	24,515	38,434
Gross surplus	1,844	12,716
Expenses		
Insurance	1,572	1,993
Printing, postage and stationery	112	101
Telephone	117	178
Accountancy	1,254	1,178
Bank charges	96	88
General expenses	68	47
Depreciation	-	133
	3,219	3,718
Net (deficit)/surplus	(1,375)	8,998