

Company Number: NI027771  
Charity Number: NIC102967

**ODAT LIMITED**

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

**Annual Report and Unaudited Financial Statements**

**for the financial year ended 13 September 2023**

Daly Park & Company Ltd  
Chartered Accountants  
4 Carnegie Street  
Lurgan  
Co. Armagh  
BT66 6AS  
Northern Ireland

# **ODAT LIMITED**

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

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## **ODAT LIMITED**

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

### **TRUSTEES' AND OTHER INFORMATION**

<b>Trustees</b>	Margaret Jane Fitzgerald (Resigned 15 December 2022) Lorraine Crosbie Geraldine Coghlan Seaneen Weir Joan Lawless Angela Jane Sutherland (Appointed 4 December 2022) Robert Henry Best (Appointed 4 December 2022) Tanya Campbell (Appointed 4 December 2022)
<b>Charity Number in Northern Ireland</b>	NIC102967
<b>Company Number</b>	NI027771
<b>Registered Office and Principal Address</b>	Peace House 224 Lisburn Road Belfast Co. Antrim BT9 6GE Northern Ireland
<b>Independent Examiner</b>	Daly Park & Company Ltd Chartered Accountants 4 Carnegie Street Lurgan Co. Armagh BT66 6AS Northern Ireland
<b>Bankers</b>	Bank of Ireland 364 Lisburn Road Belfast Co. Antrim BT9 6GL Northern Ireland

## **ODAT LIMITED**

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

## **TRUSTEES' ANNUAL REPORT**

for the financial year ended 13 September 2023

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 13 September 2023.

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 company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of ODAT LIMITED present a summary of its purpose, governance, activities, achievements and finances for the financial year 13 September 2023.

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 (Charities SORP effective January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

### **Mission, Objectives and Strategy**

#### **Objectives**

To provide opportunities for families and friends of alcoholics at open meetings with al-anon members and health professionals and at meetings with selected interested groups and at closed meetings of only the friends and relatives of alcoholics to learn about the diseases and how to mitigate the negative impact of the disease on the lives of the family and friends of the alcoholic. These meetings allow those who have experience in living with an alcoholic the opportunity to share with the audience their experiences and successes. We also provide a 24 hour telephone advice line where the public in need of help regarding a family or friend of an alcohol abuser can speak to and be given guidance by a dedicated established al-anon member on a confidential basis.

#### **Financial Review**

The results for the financial year are set out on page 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 £18,543 (2022 - £19,367) and liabilities of £772 (2022 - £667). The net assets of the charity have decreased by £(929).

#### **Trustees**

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

Margaret Jane Fitzgerald (Resigned 15 December 2022)

Lorraine Crosbie

Geraldine Coghlan

Seaneen Weir

Joan Lawless

Angela Jane Sutherland (Appointed 4 December 2022)

Robert Henry Best (Appointed 4 December 2022)

Tanya Campbell (Appointed 4 December 2022)

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

#### **Compliance with Sector-Wide Legislation and Standards**

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

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

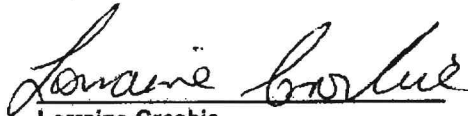
**ODAT LIMITED**

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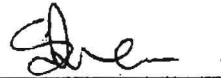
**TRUSTEES' ANNUAL REPORT**

for the financial year ended 13 September 2023

Approved by the Board of Trustees on 1 November 2023 and signed on its behalf by:



Lorraine Crosbie  
Trustee



Seaneen Weir  
Trustee

## ODAT LIMITED

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

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 13 September 2023

The trustees, who are also directors of ODAT LIMITED 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 FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). 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 company and of the surplus or deficit of the company 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. 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 1 November 2023 and signed on its behalf by:



Lorraine Crosbie  
Trustee



Seaneen Weir  
Trustee

## **ODAT LIMITED**

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### **INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF ODAT LIMITED**

We have examined the financial statements of the charity for the financial year ended 13 September 2023, 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. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this 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 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 our 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 our attention.

#### **Basis of independent examiner's report**

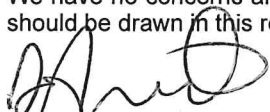
We have examined your charity financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes 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 our examination, no matter has come to our attention which gives us 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**

We 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.



**DALY PARK & COMPANY LTD**

Chartered Accountants

4 Carnegie Street

Lurgan

Co. Armagh

BT66 6AS

Northern Ireland

**Date: 1 November 2023**

**ODAT LIMITED**

(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 13 September 2023

	Notes	Unrestricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Total 2022 £
<b>Incoming Resources</b>					
Donations and legacies	3.1	15,421	15,421	10,687	10,687
Activities for generating funds	3.2	4,930	4,930	1,659	1,659
Investments	3.3	31	31	9	9
<b>Total incoming resources</b>		<b>20,382</b>	<b>20,382</b>	<b>12,355</b>	<b>12,355</b>
<b>Resources Expended</b>					
Raising funds	4.1	5,410	5,410	2,261	2,261
Charitable activities	4.2	15,901	15,901	12,935	12,935
<b>Total Resources Expended</b>		<b>21,311</b>	<b>21,311</b>	<b>15,196</b>	<b>15,196</b>
<b>Net incoming/outgoing resources before transfers</b>		<b>(929)</b>	<b>(929)</b>	<b>(2,841)</b>	<b>(2,841)</b>
Gross transfers between funds		-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>(929)</b>	<b>(929)</b>	<b>(2,841)</b>	<b>(2,841)</b>
<b>Reconciliation of funds</b>					
Balances brought forward at 14 September 2022		18,700	18,700	21,541	21,541
<b>Balances carried forward at 13 September 2023</b>		<b>17,771</b>	<b>17,771</b>	<b>18,700</b>	<b>18,700</b>

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

**ODAT LIMITED**

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Company Number: NI027771

**BALANCE SHEET**

as at 13 September 2023

	Notes	2023 £	2022 £
<b>Fixed Assets</b>			
Tangible assets	9	130	173
<b>Current Assets</b>			
Stocks	10	867	803
Cash at bank and in hand		17,546	18,391
		18,413	19,194
<b>Creditors: Amounts falling due within one year</b>	11	(772)	(667)
<b>Net Current Assets</b>		17,641	18,527
<b>Total Assets less Current Liabilities</b>		17,771	18,700
<b>Funds</b>			
General fund (unrestricted)		17,771	18,700
<b>Total funds</b>		17,771	18,700

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

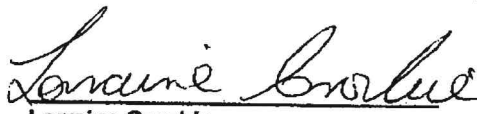
For the financial year ended 13 September 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

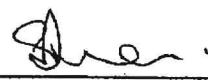
The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

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.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 1 November 2023 and signed on its behalf by

  
Lorraine Crosbie  
Trustee

  
Seaneen Weir  
Trustee

# ODAT LIMITED

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

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 13 September 2023

### 1. GENERAL INFORMATION

ODAT LIMITED is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is Peace House, 224 Lisburn Road, Belfast, Co. Antrim, BT9 6GE, Northern Ireland which is also the principal place of business of the company. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the company.

### 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", applying Section 1A of that Standard.

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", applying Section 1A of that Standard.

#### Fund accounting

The following are the categorises of funds maintained:

#### 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.

#### Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

#### 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	- 25% Reducing Balance
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#### 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.

**ODAT LIMITED**

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

**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 13 September 2023

**Taxation**

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

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

<b>3.</b>	<b>INCOME</b>				
<b>3.1</b>	<b>DONATIONS AND LEGACIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Donations and legacies	15,421	-	15,421	10,687
<b>3.2</b>	<b>OTHER TRADING ACTIVITIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Literature	4,930	-	4,930	1,659
<b>3.3</b>	<b>INVESTMENTS</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Bank interest	31	-	31	9
<b>4.</b>	<b>EXPENDITURE</b>				
<b>4.1</b>	<b>RAISING FUNDS</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2023</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>2022</b>
					<b>£</b>
	Literature	-	-	5,410	5,410
					2,261
<b>4.2</b>	<b>CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2023</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>2022</b>
					<b>£</b>
	Charitable Activities	-	2,286	13,615	15,901
					12,935

**ODAT LIMITED**

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

**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 13 September 2023

<b>4.3 SUPPORT COSTS</b>	<b>Cost of Raising Funds</b>	<b>Charitable Activities</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	-	-	-	100
Depreciation	-	43	43	58
Travel & subsistence	-	-	-	296
Repairs & maintenance	-	-	-	129
Salaries,wages and related costs	-	10,991	10,991	8,410
General office supplies	-	224	224	175
Telephone	-	1,063	1,063	947
Accountancy services	-	720	720	700
Bank fees	-	116	116	81
Literature	5,410	458	5,868	2,261
	<b>5,410</b>	<b>13,615</b>	<b>19,025</b>	<b>13,157</b>
<b>5. ANALYSIS OF SUPPORT COSTS</b>			<b>2023</b>	<b>2022</b>
			<b>£</b>	<b>£</b>
Donations			-	100
Depreciation			43	58
Travel & subsistence			-	296
Repairs & maintenance			-	129
Salaries,wages and related costs			10,991	8,410
General office supplies			224	175
Telephone			1,063	947
Accountancy services			720	700
Bank fees			116	81
Literature			5,868	2,907
			<b>19,025</b>	<b>13,803</b>
<b>6. NET INCOMING RESOURCES</b>			<b>2023</b>	<b>2022</b>
			<b>£</b>	<b>£</b>
<b>Net Incoming Resources are stated after charging/(crediting):</b>				
Depreciation of tangible assets			43	58
<b>7. INVESTMENT AND OTHER INCOME</b>			<b>2023</b>	<b>2022</b>
			<b>£</b>	<b>£</b>
Bank interest			31	9

**ODAT LIMITED**

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

**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 13 September 2023

**8. EMPLOYEES AND REMUNERATION****Number of employees**

The average number of persons employed (including executive trustees) during the financial year was as follows:

	<b>2023</b> <b>Number</b>	2022 Number
Administration	-	1
	<u>          </u>	<u>          </u>
The staff costs comprise:	<b>2023</b>	2022
	£	£
Wages and salaries	<b>10,991</b>	8,410
	<u>          </u>	<u>          </u>

**9. TANGIBLE FIXED ASSETS**

	<b>Fixtures, fittings and equipment £</b>	<b>Total  £</b>
<b>Cost</b>		
At 13 September 2023	2,899	2,899
	<u>          </u>	<u>          </u>
<b>Depreciation</b>		
At 14 September 2022	2,726	2,726
Charge for the financial year	43	43
	<u>          </u>	<u>          </u>
At 13 September 2023	2,769	2,769
	<u>          </u>	<u>          </u>
<b>Net book value</b>		
At 13 September 2023	<b>130</b>	<b>130</b>
	<u>          </u>	<u>          </u>
At 13 September 2022	173	173
	<u>          </u>	<u>          </u>

**10. STOCKS**

	<b>2023</b> <b>£</b>	2022 £
Finished goods and goods for resale	<b>867</b>	803
	<u>          </u>	<u>          </u>

**11. CREDITORS**

<b>Amounts falling due within one year</b>	<b>2023</b> <b>£</b>	2022 £
Taxation and social security costs	34	-
Accruals and deferred income	738	667
	<u>          </u>	<u>          </u>
	<b>772</b>	667
	<u>          </u>	<u>          </u>

## ODAT LIMITED

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

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 13 September 2023

### 12. RESERVES

	2023 £	2022 £
At 14 September 2022	18,700	21,541
Deficit for the financial year	(929)	(2,841)
At 13 September 2023	<u>17,771</u>	<u>18,700</u>

### 13. STATUS

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

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

### 14. POST-BALANCE SHEET EVENTS

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