

# Home-Start Omagh District

Northern Ireland · Charity number 105732

## Details

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**Status** Received

**Company number** [54971](#)

**Registered** 2016-10-27

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

## Contact

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**Address** Macca Resource Centre  
21A Knockshee Park  
Omagh  
BT79 7ph  
BT79 7PH

**Phone** 02882240902

**Email** [info@homestartomaghdistrict.org.uk](mailto:info@homestartomaghdistrict.org.uk)

**Website** <https://homestartomaghdistrict.org.uk>

## Activities

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**Purposes:** a) to safeguard, protect and preserve the good health, both mental and physical of children and parents of children; b) to prevent cruelty to or maltreatment of children; c) to relieve sickness, poverty and need amongst children and parents of children; d) to promote the education of the public in better standards of child care; principally but not exclusively within the area of Omagh District and its environs.

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

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

**Who the charity helps:** Carers, Children (5-13 year olds), Ethnic minorities, Interface communities, Learning disabilities, Men, Mental health, Parents, Preschool (0-5 year olds), Sensory disabilities, Travellers, Unemployed/low income, Victim support, Voluntary and community sector, Volunteers, Women, Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£52,951	£49,210	£0	2

## Trustees

Name	Role	Appointed
Laura Doherty		
Mr Gavin Lynch		
Mr Stephen Sweeney		
Mrs Ann Gormley		
Mrs Carol Moore		
Mrs Eithne Brigid Connolly		

**Home-Start Omagh District**

Northern Ireland - Charity number 105732

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# Accounts

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COMPANY REGISTRATION NUMBER: NI054971  
CHARITY REGISTRATION NUMBER: NIC105732

**Home-Start Omagh District Ltd**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2025**

**SP McCAFFREY & CO**

Chartered accountants  
50 Campsie Road  
Omagh  
Co Tyrone  
BT79 0AG

# Home-Start Omagh District Ltd

Company Limited by Guarantee

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## Financial Statements

Year ended 31 March 2025

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# Home-Start Omagh District Ltd

Company Limited by Guarantee

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

Year ended 31 March 2025

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

## Reference and administrative details

**Registered charity name** Home-Start Omagh District Ltd

**Charity registration number** NIC105732

**Company registration number** NI054971

**Principal office and registered office** Macca Resource Centre  
21A Knockshee Park  
Omagh  
Tyrone

## The trustees

Carol Moore  
Eithne Connolly  
Aisling McLaren  
Dr Maureen Halliday  
Ann Margaret Gormley  
Stephen Sweeney  
Laura Doherty (Chairperson)

**Company secretary** Allison Spriggs

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

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

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

Year ended 31 March 2025

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

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

**Governance Statement:** As part of our commitment to good governance and in line with the Charity Commission recommendations, we have considered the tenure of our trustees. While the guidance suggests that boards with long-standing trustees (over 12 years) should provide an explanation in their annual report, we believe it is important to highlight the valuable contribution and continuity provided by these individuals.

**Rationale for long-standing Trustees:** The trustees who have served on our Board for more than 12 years bring a wealth of knowledge, experience and historical perspective that greatly benefit the organization. Their long-term commitment has ensured consistent leadership during periods of change and has provided stability in achieving our strategic goals.

To maintain effective governance, we regularly evaluate the performance and contribution of all trustees, ensuring their roles remain beneficial and aligned with the charity's mission. Furthermore, we are committed to ensuring that the Board's composition includes a balance of fresh perspectives alongside experienced trustees.

#### **Objectives and activities**

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

#### **Achievements and performance**

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

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

#### **Financial review**

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

##### **Reserves Policy**

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

# Home-Start Omagh District Ltd

Company Limited by Guarantee

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

Year ended 31 March 2025

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I report to the trustees on my examination of the financial statements of Home-Start Omagh District Ltd ('the charity') for the year ended 31 March 2025.

### Responsibilities and basis of report

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

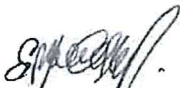
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying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

### Independent examiner's statement

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

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

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



S.P. McCaffrey  
Independent Examiner

50 Campsie Road  
Omagh  
Co Tyrone  
BT79 0AG

# Home-Start Omagh District Ltd

Company Limited by Guarantee

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

Year ended 31 March 2025

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## Plans for future periods

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

## Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 23 June 2025 and signed on behalf of the board of trustees by:



Laura Doherty (Chairperson)  
Trustee

# Home-Start Omagh District Ltd

Company Limited by Guarantee

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

Year ended 31 March 2025

		2025		2024	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	1,000	49,068	50,068	43,404
Charitable activities	6	2,600	–	2,600	604
Investment income	7	283	–	283	239
<b>Total income</b>		<u>3,883</u>	<u>49,068</u>	<u>52,951</u>	<u>44,247</u>
<b>Expenditure</b>					
Expenditure on charitable activities		142	49,068	49,210	46,583
<b>Total expenditure</b>		<u>142</u>	<u>49,068</u>	<u>49,210</u>	<u>46,583</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>3,741</u>	<u>–</u>	<u>3,741</u>	<u>(2,336)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		19,181	–	19,181	21,517
<b>Total funds carried forward</b>		<u>22,922</u>	<u>–</u>	<u>22,922</u>	<u>19,181</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 7 to 13 form part of these financial statements.

# Home-Start Omagh District Ltd

Company Limited by Guarantee

## Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	12	567	709
<b>Current assets</b>			
Cash at bank and in hand		26,472	21,737
<b>Creditors: amounts falling due within one year</b>	13	4,117	3,265
<b>Net current assets</b>		<u>22,355</u>	<u>18,472</u>
<b>Total assets less current liabilities</b>		<u>22,922</u>	<u>19,181</u>
<b>Funds of the charity</b>			
Unrestricted funds		22,922	19,181
<b>Total charity funds</b>		<u>22,922</u>	<u>19,181</u>

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 23 June 2025, and are signed on behalf of the board by:



Laura Doherty (Chairperson)  
Trustee

The notes on pages 7 to 13 form part of these financial statements.

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2025

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Macca Resource Centre, 21A Knockshee Park, Omagh, Tyrone.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charities ability to continue.

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

Estimates and judgements are continually evaluating and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

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

#### Year ended 31 March 2025

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

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted:

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

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

#### Year ended 31 March 2025

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

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

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

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

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

#### Year ended 31 March 2025

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

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

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

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

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

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

Year ended 31 March 2025

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Grants</b>			
WHSCT	–	30,268	30,268
Halifax	–	–	–
Community Fund	–	–	–
Albert Hunt Trust	–	5,000	5,000
F & O.D.C. Welbeing	–	300	300
Wesleyan	–	2,000	2,000
Foyle Foundation	–	4,000	4,000
Belfast Cathedral Sitout	1,000	–	1,000
HSUK Pears Fund	–	7,500	7,500
	<u>1,000</u>	<u>49,068</u>	<u>50,068</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Grants</b>			
WHSCT	–	28,634	28,634
Halifax	–	3,000	3,000
Community Fund	–	10,000	10,000
Albert Hunt Trust	–	–	–
F & O.D.C. Welbeing	–	270	270
Wesleyan	–	–	–
Foyle Foundation	–	–	–
Belfast Cathedral Sitout	1,500	–	1,500
HSUK Pears Fund	–	–	–
	<u>1,500</u>	<u>41,904</u>	<u>43,404</u>

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations: General	<u>2,600</u>	<u>2,600</u>	<u>604</u>	<u>604</u>

#### 7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>283</u>	<u>283</u>	<u>239</u>	<u>239</u>

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

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

#### Year ended 31 March 2025

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#### 8. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	142	177

#### 9. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	765	765

#### 10. Staff costs

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

	2025	2024
	£	£
Wages and salaries	33,211	32,629
Employer contributions to pension plans	1,503	1,355
	<u>34,714</u>	<u>33,984</u>

The average head count of employees during the year was 2 (2024: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff - Organiser	1	1
Number of staff - Administration	1	1
	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 11. Trustee remuneration and expenses

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

# Home-Start Omagh District Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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## 12. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2024 and 31 March 2025	<u>3,088</u>	<u>13,284</u>	<u>16,372</u>
<b>Depreciation</b>			
At 1 April 2024	3,088	12,575	15,663
Charge for the year	<u>-</u>	<u>142</u>	<u>142</u>
At 31 March 2025	<u>3,088</u>	<u>12,717</u>	<u>15,805</u>
<b>Carrying amount</b>			
At 31 March 2025	<u>-</u>	<u>567</u>	<u>567</u>
At 31 March 2024	<u>-</u>	<u>709</u>	<u>709</u>

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

	2025 £	2024 £
Trade creditors	3,260	3,265
Grants in advance	<u>857</u>	<u>-</u>
	<u>4,117</u>	<u>3,265</u>

## 14. Pensions and other post retirement benefits

### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,503 (2024: £1,355).

**Home-Start Omagh District Ltd**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 March 2025**

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

# Home-Start Omagh District Ltd

Company Limited by Guarantee

## Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
WHSCT	30,268	28,634
Halifax	–	3,000
Community Fund	–	10,000
Albert Hunt Trust	5,000	–
F & O.D.C. Welbeing	300	270
Wesleyan	2,000	–
Foyle Foundation	4,000	–
Belfast Cathedral Sitout	1,000	1,500
HSUK Pears Fund	7,500	–
	<u>50,068</u>	<u>43,404</u>
<b>Charitable activities</b>		
Donations: General	<u>2,600</u>	<u>604</u>
<b>Investment income</b>		
Bank interest receivable	<u>283</u>	<u>239</u>
<b>Total income</b>	<u>52,951</u>	<u>44,247</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	33,211	32,629
Pension costs	1,503	1,355
Rent	4,992	4,128
Insurance	1,030	990
Other motor/travel costs	507	336
Legal and professional fees	804	1,059
Depreciation	142	177
Other interest payable and similar charges	69	–
Volunteer & Family Support Activities	3,014	1,448
Training costs	198	550
Homestart UK Support fees	787	637
Postage & Telephone.	957	986
Advertising	–	500
Stationery & Office expenses	1,409	1,453
Committee expenses	18	250
Sundries	569	85
	<u>49,210</u>	<u>46,583</u>
<b>Total expenditure</b>	<u>49,210</u>	<u>46,583</u>

**Home-Start Omagh District Ltd**

**Company Limited by Guarantee**

**Detailed Statement of Financial Activities** *(continued)*

**Year ended 31 March 2025**

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	2025	2024
	£	£
Net income/(expenditure)	<u>3,741</u>	<u>(2,336)</u>

# Home-Start Omagh District Ltd

Company Limited by Guarantee

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

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	2025	2024
	£	£
<b>Expenditure on charitable activities</b>		
<b>Activity type 1</b>		
<b><i>Activities undertaken directly</i></b>		
Direct charitable activity 1 - wages/salaries	33,211	32,629
Direct charitable activity 1 - pension costs	1,503	1,355
Direct charitable activity 1 - rent	4,992	4,128
Direct charitable activity 1 - insurance	1,030	990
Direct charitable activity 1 - other motor/travel costs	507	336
Direct charitable activity 1 - legal and professional fees	804	1,059
Direct charitable activity 1 - depreciation	142	177
Direct charitable activity 1 - other interest payable and similar charges	69	–
Volunteer & Family Support Activities	3,014	1,448
Training costs	198	550
Homestart UK Support fees	787	637
Postage & Telephone	957	986
Advertising	–	500
Stationery & Office expenses	1,409	1,453
Committee expenses	18	250
Sundries	569	85
	<u>49,210</u>	<u>46,583</u>
<b>Expenditure on charitable activities</b>	<u>49,210</u>	<u>46,583</u>

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**Home-Start Omagh District**

Northern Ireland - Charity number 105732

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# Accounts

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COMPANY REGISTRATION NUMBER: NI054971  
CHARITY REGISTRATION NUMBER: NIC105732

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

**SP McCaffrey & Co**

Chartered accountants  
50 Campsie Road  
Omagh  
Co Tyrone  
BT79 0AG

# Home-Start Omagh District Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	15
Notes to the detailed statement of financial activities	17

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# Home-Start Omagh District Ltd

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

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

#### Reference and administrative details

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

#### The trustees

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

**Company secretary** Allison Spriggs

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

#### Structure, governance and management

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

#### Objectives and activities

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

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### Achievements and performance

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

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

#### Financial review

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

##### Reserves Policy

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

#### Plans for future periods

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

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 27 May 2024 and signed on behalf of the board of trustees by:



Carol Moore (Chairperson)  
Trustee

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

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

**Year ended 31 March 2024**

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

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

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


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

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

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

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

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

  
S P McCaffrey  
Independent Examiner

50 Campsie Road  
Omagh  
Co Tyrone  
BT79 0AG

# Home-Start Omagh District Ltd

Company Limited by Guarantee

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

Year ended 31 March 2024

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2024

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

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

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 27 May 2024, and are signed on behalf of the board by:



Carol Moore (Chairperson)  
Trustee

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

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2024

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Macca Resource Centre, 21A Knockshee Park, Omagh, Tyrone.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charities ability to continue.

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

Estimates and judgements are continually evaluating and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

---

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

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

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

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

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

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

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

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

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

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

# Home-Start Omagh District Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

## 5. Donations and legacies

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

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

## 6. Charitable activities

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

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### 7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>239</u>	<u>239</u>	<u>57</u>	<u>57</u>

#### 8. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>177</u>	<u>227</u>

#### 9. Independent examination fees

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

#### 10. Staff costs

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

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

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

#### 11. Trustee remuneration and expenses

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

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

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#### 12. Tangible fixed assets

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

#### 13. Debtors

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

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

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

#### 15. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,355 (2023: £1,060).

# Home-Start Omagh District Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

## 16. Analysis of charitable funds

### Unrestricted funds

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

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

### Restricted funds

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

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

## 17. Analysis of net assets between funds

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

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

**Home-Start Omagh District Ltd**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 March 2024**

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

# Home-Start Omagh District Ltd

Company Limited by Guarantee

## Detailed Statement of Financial Activities

Year ended 31 March 2024

---

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

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# Home-Start Omagh District Ltd

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2024

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

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# Home-Start Omagh District Ltd

Company Limited by Guarantee

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

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

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**Home-Start Omagh District**

Northern Ireland - Charity number 105732

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# Annual report

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# Home-Start Omagh District Ltd

Company Limited by Guarantee

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

Year ended 31 March 2024

---

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

## Reference and administrative details

**Registered charity name** Home-Start Omagh District Ltd

**Charity registration number** NIC105732

**Company registration number** NI054971

**Principal office and registered office** Macca Resource Centre  
21A Knockshee Park  
Omagh  
Tyrone

## The trustees

Carol Moore (Chairperson)

Eithne Connolly

Aisling McLaren

Dr Maureen Halliday

Ann Margaret Gormley

Susan McDermott

Stephen Sweeney

Laura Doherty

(Resigned 25 April 2023)

(Appointed 5 September 2023)

(Appointed 5 September 2023)

**Company secretary** Allison Spriggs

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

## Structure, governance and management

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

## Objectives and activities

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

# Home-Start Omagh District Ltd

Company Limited by Guarantee

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

Year ended 31 March 2024

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## Achievements and performance

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

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

## Financial review

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

### Reserves Policy

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

## Plans for future periods

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

## Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 27 May 2024 and signed on behalf of the board of trustees by:



Carol Moore (Chairperson)  
Trustee

**Home-Start Omagh District**

Northern Ireland - Charity number 105732

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# Annual return

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# Home-Start Omagh District Ltd

## Company Limited by Guarantee

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

Year ended 31 March 2024

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

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

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

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

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

  
S P McCaffrey  
Independent Examiner

50 Campsie Road  
Omagh  
Co Tyrone  
BT79 0AG

**Home-Start Omagh District**

Northern Ireland - Charity number 105732

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# Accounts

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COMPANY REGISTRATION NUMBER: NI054971  
CHARITY REGISTRATION NUMBER: NIC105732

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**Home-Start Omagh District Ltd**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2023**

**SP McCAFFREY & CO**  
Chartered accountants  
50 Campsie Road  
Omagh  
Co Tyrone  
BT79 0AG

# Home-Start Omagh District Ltd

Company Limited by Guarantee

## Financial Statements

Year ended 31 March 2023

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Statement of financial activities (including income and expenditure account)	<b>4</b>
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Notes to the financial statements	<b>6</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>16</b>
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# Home-Start Omagh District Ltd

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

#### Reference and administrative details

**Registered charity name** Home-Start Omagh District Ltd

**Charity registration number** NIC105732

**Company registration number** NI054971

**Principal office and registered office** Macca Resource Centre  
21A Knockshee Park  
Omagh  
Tyrone

#### The trustees

Carol Moore (Chairperson)  
Emma Owens (Resigned 13 January 2023)  
Eithne Connolly  
Aisling McLaren  
Dr Maureen Halliday  
Ann Margaret Gormley  
Susan McDermott

**Company secretary** Allison Spriggs

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

#### Structure, governance and management

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

#### Objectives and activities

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

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

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

Year ended 31 March 2023

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#### Achievements and performance

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

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

#### Financial review

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

##### Reserves Policy

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

#### Plans for future periods

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

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 4 September 2023 and signed on behalf of the board of trustees by:



Carol Moore (Chairperson)  
Trustee

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

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

Year ended 31 March 2023

---

I report to the trustees on my examination of the financial statements of Home-Start Omagh District Ltd ('the charity') for the year ended 31 March 2023.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

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

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

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

S P McCaffrey  
Independent Examiner

50 Campsie Road  
Omagh  
Co Tyrone  
BT79 0AG

# Home-Start Omagh District Ltd

Company Limited by Guarantee

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

Year ended 31 March 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	2,250	32,147	34,397	47,665
Charitable activities	6	631	–	631	1,534
Investment income	7	57	–	57	2
<b>Total income</b>		<u>2,938</u>	<u>32,147</u>	<u>35,085</u>	<u>49,201</u>
<b>Expenditure</b>					
Expenditure on charitable activities		9,450	32,147	41,596	45,944
<b>Total expenditure</b>		<u>9,450</u>	<u>32,147</u>	<u>41,596</u>	<u>45,944</u>
<b>Net (expenditure)/income and net movement in funds</b>					
		<u>(6,512)</u>	<u>–</u>	<u>(6,511)</u>	<u>3,257</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		28,028	–	28,028	24,771
<b>Total funds carried forward</b>		<u>21,517</u>	<u>–</u>	<u>21,517</u>	<u>28,028</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 6 to 14 form part of these financial statements.

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	12	886	1,113
<b>Current assets</b>			
Debtors	13	2,206	–
Cash at bank and in hand		25,674	33,368
		<u>27,880</u>	<u>33,368</u>
<b>Creditors: amounts falling due within one year</b>	14	<u>7,249</u>	<u>6,453</u>
<b>Net current assets</b>		<u>20,631</u>	<u>26,915</u>
<b>Total assets less current liabilities</b>		<u>21,517</u>	<u>28,028</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>21,517</u>	<u>28,029</u>
<b>Total charity funds</b>	18	<u>21,517</u>	<u>28,029</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 4 September 2023, and are signed on behalf of the board by:



Carol Moore (Chairperson)  
Trustee

The notes on pages 6 to 14 form part of these financial statements.

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 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 Macca Resource Centre, 21A Knockshee Park, Omagh, Tyrone.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charities ability to continue.

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

Estimates and judgements are continually evaluating and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

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

#### Year ended 31 March 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.

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

---

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

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

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

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

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

##### 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.

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.

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

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

##### Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

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

#### 5. Donations and legacies

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

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

#### 5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Grants</b>			
WHSCCT	–	26,606	26,606
ASDA Foundation	–	–	–
Halifax	–	–	–
Arnold Clarke	1,000	–	1,000
F & O.D.C.	–	1,692	1,692
John Moores Foundation	–	2,000	2,000
F & O.D.C. Welbeing	–	–	–
F & O.D.C. Strategic Planning	–	–	–
Awards for All	–	3,607	3,607
Belfast Cathedral Sitout	600	–	600
Home-Start Cost of Living	–	–	–
Neighbourly Fund	400	–	400
HSUK Pears R & R Fund	–	2,600	2,600
HSUK Brooke Trust	–	5,200	5,200
HSUK Care Family	–	3,960	3,960
Enkalon Foundation	–	–	–
	<u>2,000</u>	<u>45,665</u>	<u>47,665</u>

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations: General	94	94	1,534	1,534
Fundraising	537	537	–	–
	<u>631</u>	<u>631</u>	<u>1,534</u>	<u>1,534</u>

#### 7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	57	57	2	2
	<u>57</u>	<u>57</u>	<u>2</u>	<u>2</u>

#### 8. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>227</u>	<u>278</u>

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

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#### 9. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	750	725

#### 10. Staff costs

The average head count of employees during the year was 2 (2022: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff - Organiser	1	1
Number of staff - Administration	1	1
	<u>2</u>	<u>2</u>

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

#### 11. Trustee remuneration and expenses

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

#### 12. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
<b>At 1 April 2022 and 31 March 2023</b>	<u>3,088</u>	<u>13,284</u>	<u>16,372</u>
<b>Depreciation</b>			
At 1 April 2022	3,088	12,171	15,259
Charge for the year	–	227	227
<b>At 31 March 2023</b>	<u>3,088</u>	<u>12,398</u>	<u>15,486</u>
<b>Carrying amount</b>			
<b>At 31 March 2023</b>	<u>–</u>	<u>886</u>	<u>886</u>
At 31 March 2022	<u>–</u>	<u>1,113</u>	<u>1,113</u>

#### 13. Debtors

	2023 £	2022 £
F.O.D.C. Grant due	2,206	–

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# Home-Start Omagh District Ltd

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

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

	2023	2022
	£	£
Trade creditors	4,249	5,725
Grants in advance	3,000	728
	<u>7,249</u>	<u>6,453</u>

#### 15. Deferred income

	2023	2022
	£	£
At 1 April 2022	–	210
Amount released to income	–	(210)
<b>At 31 March 2023</b>	<u>–</u>	<u>–</u>

#### 16. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,060 (2022: £929).

#### 17. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in creditors:		
Deferred government grants due after more than one year	<u>–</u>	<u>210</u>

#### 18. Analysis of charitable funds

##### Unrestricted funds

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

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	<u>24,771</u>	<u>3,536</u>	<u>(278)</u>	<u>28,029</u>

# Home-Start Omagh District Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

---

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

### Restricted funds

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

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Restricted Fund	–	<u>45,665</u>	<u>(45,665)</u>	–

## 19. Analysis of net assets between funds

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,113	–	1,113
Current assets	26,915	6,453	33,368
Creditors less than 1 year	–	<u>(6,453)</u>	<u>(6,453)</u>
<b>Net assets</b>	<u>28,028</u>	<u>–</u>	<u>28,028</u>

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**Home-Start Omagh District Ltd**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 March 2023**

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

**Home-Start Omagh District Ltd**  
**Company Limited by Guarantee**  
**Detailed Statement of Financial Activities**  
**Year ended 31 March 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
WHSCT	27,567	26,606
ASDA Foundation	846	–
Halifax	300	–
Arnold Clarke	–	1,000
F & O.D.C.	–	1,692
John Moores Foundation	–	2,000
F & O.D.C. Welbeing	500	–
F & O.D.C. Strategic Planning	1,706	–
Awards for All	728	3,607
Belfast Cathedral Sitout	1,000	600
Home-Start Cost of Living	250	–
Neighbourly Fund	1,000	400
HSUK Pears R & R Fund	–	2,600
HSUK Brooke Trust	–	5,200
HSUK Care Family	–	3,960
Enkalon Foundation	500	–
	<u>34,397</u>	<u>47,665</u>
<b>Charitable activities</b>		
Donations: General	94	1,534
Fundraising	537	–
	<u>631</u>	<u>1,534</u>
<b>Investment income</b>		
Bank interest receivable	57	2
	<u>57</u>	<u>2</u>
<b>Total income</b>	<u>35,085</u>	<u>49,201</u>

# Home-Start Omagh District Ltd

Company Limited by Guarantee

## Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

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	2023	2022
	£	£
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	25,110	25,237
Pension costs	1,060	929
Rent	4,002	5,292
Insurance	952	895
Other motor/travel costs	265	403
Legal and professional fees	3,007	4,323
Depreciation	227	278
Other interest payable and similar charges	62	5
Volunteer & Family Support Activities	1,973	3,369
Training costs	–	1,998
Homestart UK Support fees	858	799
Postage & Telephone	1,072	959
Advertising	1,330	300
Stationery & Office expenses	1,521	1,076
Committee expenses	123	45
Sundries	34	36
	<u>41,596</u>	<u>45,944</u>
<b>Total expenditure</b>	<u>41,596</u>	<u>45,944</u>
<b>Net (expenditure)/income</b>	<u>(6,511)</u>	<u>3,257</u>

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# Home-Start Omagh District Ltd

Company Limited by Guarantee

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

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	2023	2022
	£	£
<b>Expenditure on charitable activities</b>		
<b>Activity type 1</b>		
<b><i>Activities undertaken directly</i></b>		
Direct charitable activity 1 - wages/salaries	25,110	25,237
Direct charitable activity 1 - pension costs	1,060	929
Direct charitable activity 1 - rent	4,002	5,292
Direct charitable activity 1 - insurance	952	895
Direct charitable activity 1 - other motor/travel costs	265	403
Direct charitable activity 1 - legal and professional fees	3,007	4,323
Direct charitable activity 1 - depreciation	227	278
Direct charitable activity 1 - other interest payable and similar charges	62	5
Volunteer & Family Support Activities	1,973	3,369
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Stationery & Office expenses	1,521	1,076
Committee expenses	123	45
Sundries	34	36
	<u>41,596</u>	<u>45,944</u>
<b>Expenditure on charitable activities</b>	<u>41,596</u>	<u>45,944</u>

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**Home-Start Omagh District**

Northern Ireland - Charity number 105732

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# Annual report

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# Home-Start Omagh District Ltd

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

#### Reference and administrative details

**Registered charity name** Home-Start Omagh District Ltd

**Charity registration number** NIC105732

**Company registration number** NI054971

**Principal office and registered office** Macca Resource Centre  
21A Knockshee Park  
Omagh  
Tyrone

#### The trustees

Carol Moore (Chairperson)  
Emma Owens (Resigned 13 January 2023)  
Eithne Connolly  
Aisling McLaren  
Dr Maureen Halliday  
Ann Margaret Gormley  
Susan McDermott

**Company secretary** Allison Spriggs

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

#### Structure, governance and management

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

#### Objectives and activities

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

# Home-Start Omagh District Ltd

## Company Limited by Guarantee

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

#### Year ended 31 March 2023

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#### **Achievements and performance**

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

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

#### **Financial review**

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

#### **Reserves Policy**

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

#### **Plans for future periods**

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

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 4 September 2023 and signed on behalf of the board of trustees by:



Carol Moore (Chairperson)  
Trustee

**Home-Start Omagh District**

Northern Ireland - Charity number 105732

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# Annual return

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# Home-Start Omagh District Ltd

## Company Limited by Guarantee

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

Year ended 31 March 2023

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#### Achievements and performance

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

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

#### Financial review

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

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Carol Moore (Chairperson)  
Trustee