

Belfast Healthy Cities Project Limited
(A company limited by guarantee, not having a share capital)
Annual Report and Audited Financial Statements
for the financial year ended 31 March 2023

Muldoon & Co
Chartered Accountants and Statutory Auditors
16 Mount Charles
Belfast
BT7 1NZ

Company Number: NI031042
Charity Number: NIC100587

Belfast Healthy Cities Project Limited
(A company limited by guarantee, not having a share capital)
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Belfast Healthy Cities Project Limited

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

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors

Mr. Michael Boyd (Chair)
Dr Karen Casson (Vice Chair)
Prof Ian Montgomery (Treasurer)
Mr Nigel McMahon
Mr Daniel McQuillan
Dr Elizabeth Mitchell
Ms Justine Daly (Resigned 6 December 2022)
Mr Bryan Nelson (Resigned 6 December 2022)
Ms Elma Newberry (Resigned 20 June 2022)
Dr David Stewart (Resigned 5 January 2023)
Mrs Carol Ramsey
Mr. Alistair Beggs
Dr Elizabeth Pinkerton
Prof Ruth Hunter
Ms Linda Armitage
Mr John Tully (Appointed 6 December 2022)

Company Secretary

Ms Caroline Scott

Charity Number in Northern Ireland

NIC100587

Company Registration Number

NI031042

Registered Office and Principal Address

3rd Floor
Gordon House
22/24 Lombard Street
Belfast
BT1 1RD

Auditors

Muldoon & Co
Chartered Accountants and Statutory Auditors
16 Mount Charles
Belfast
BT7 1NZ

Principal Bankers

Ulster Bank Limited
11-16 Donegall Square East
Belfast
BT1 5UB

Belfast Healthy Cities Project Limited
(A company limited by guarantee, not having a share capital)
DIRECTORS' ANNUAL REPORT
for the financial year ended 31 March 2023

The trustees (who are also directors of the charity) present their annual report, combining the Directors' Report under the Companies Act 2006 and the Trustees' Report under the Charities SORP FRS102 (effective January 2019) and the audited financial statements for the year ended 31 March 2023 also prepared in accordance with the aforementioned Statement of Recommended Practice.

The company is limited by guarantee and as such doesn't have any share capital. The liability of each member is limited to £1.

Reference and Administrative details

The company Belfast Healthy Cities Project Limited is limited by guarantee, not having a share capital, incorporated on 24 June 1996, and has charitable status. The company registration number is NI031042. Its principal and registered office is 3rd Floor, Gordon House, 22-24 Lombard Street, Belfast, BT1 1RD. The company registered with the Charity Commission Northern Ireland on 16 September 2014 and its registration number is NIC 100587.

Principal Risks and Uncertainties

The trustees have a risk management strategy that comprises:

- A quarterly review of the principal risks and uncertainties that the charity faces;
- Establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- Implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work is ongoing to identify that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due.

Attention has also focused on non-financial risks arising from fire, health and safety of artists and participants, staff and food hygiene. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place and regular awareness training for staff working in these operational areas.

At Audit and Risk Committee and Board meetings remedial action is taken, if necessary. Appropriate insurance cover is in place where required.

Directors

The Directors who served during the year are as follows:

Mr. Michael Boyd
Dr Karen Casson
Prof Ian Montgomery
Mr Nigel McMahan
Mr Daniel McQuillan
Dr Elizabeth Mitchell
Ms Justine Daly (Resigned 6 December 2022)
Mr Bryan Nelson (Resigned 6 December 2022)
Ms Elma Newberry (Resigned 20 June 2022)
Dr David Stewart (Resigned 5 January 2023)
Mrs Carol Ramsey
Mr. Alistair Beggs
Dr Elizabeth Pinkerton
Prof Ruth Hunter
Ms Linda Armitage
Mr John Tully (Appointed 6 December 2022)

Belfast Healthy Cities Project Limited
 (A company limited by guarantee, not having a share capital)
DIRECTORS' ANNUAL REPORT
 for the financial year ended 31 March 2023

Objectives and Activities

The objects of the charity are:

- To promote the public benefit in and around the City of Belfast (the Project Area) good practice in public health and primary healthcare
- To relieve poverty, hardship and distress associated with poor health for all those living and working within the Project Area
- To advance education relating to the benefits of good health and to the implications for all those living or working within the project area of poor health amongst individuals, agencies, authorities, voluntary and community organisations, academic institutions, companies, firms and trade unions

The Charity's goal is to shape and develop healthy public policy and practice that delivered through partner organisations. It also aims to introduce new concepts, evidence and ways of working, through participation in the WHO European Healthy Cities Network.

Belfast has been a member of the World Health Organization for almost 35 years, and in that, time the city has learnt much from participating in the network that includes cities from across WHO Europe. The WHO Network carries out its work in 5-year phases, and the priorities for the Phase VII period agreed at the International Healthy Cities Conference in Belfast in October 2018 are: People; Place; Planet, Peace; Prosperity; and Participation. The themes facilitate cities to take forward action on the 17 Sustainable Development Goals that the United Nations have set to achieve globally by 2030.

The agreed themes align closely with city and regional priorities as set out in the Belfast Agenda, Making Life Better and Programme for Government. Belfast Healthy Cities works closely with decision makers in government departments, the public sector as well as the voluntary and community sectors to deliver programmes in relation to these themes.

Belfast Designated to WHO European Healthy Cities Phase VII (2019 - 2026)

Belfast was designated as a World Health Organization European Healthy City in 2021. The WHO Healthy Cities Network is a global collection of cities that pledge to improve the health of citizens and reduce health inequalities, particularly among vulnerable groups. Commitment to the Phase VII WHO European Healthy Cities Network was gained with the key Stakeholders and Funders in the City (Public Health Agency, Belfast City Council, Belfast Health and Social Care Trust and Northern Ireland Housing Executive) on 2 April 2019. A key value of membership of the WHO European Healthy Cities Network is the introduction of new concepts, availability of evidence and the ability to learn from the experience of other network cities.

Programme 1: Promoting Healthy Transport: The 'Walking Bus' initiative during 'Walk to School Week' in May 2022 was another successful intersectoral programme working with three schools in the Care Zone area, with support from DfC Ministerial Advisory Group advisers, school principals and local Community Champions. One of the schools has continued the programme and has noted a reduced number of cars taking children to school as well as a number of other social and well-being benefits to the children.

A Walking toolkit developed to increase the use of the Walk Assessment Tool to enable people of all ages and organisations to independently undertake a walk assessment. The resource supports individuals and communities facilitate discussion about walking in their area, identify areas for action and inform evidence for walking policies. BHC worked as a partner with QUB's project to reduce to car dependency. BHC supported workshops led by QUB and participated in the Citizens Jury in autumn to prioritise interventions to reduce car dependency.

Programme 2: Greening the City: A greening the City Advisory group established to support this programme is co-chaired by a BHC Board of Director and QUB, as part of the Groundswell project. A number of webinars held and evidence papers produced to promote learning on the role of greening the city and the links to improved health and well-being. One of the issues raised during consultation with organisations and groups led to the development of Green Maps. A study visit to Cork was arranged to share experiences in greening for health.

Programme 3: Community Prosperity: Belfast Healthy Cities continues to play an active role in the Care Zone, supporting its work to improve their local community in north Belfast. Work progressed on governance and infrastructure to support the Care Zone and in developing a number of information sessions as well as further training with the Community Champions.

Belfast Healthy Cities Project Limited
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DIRECTORS' ANNUAL REPORT
for the financial year ended 31 March 2023

Programme 4: Capacity Building

1. Health Literacy Schools Resource (Self-care and Pharmacy): The Pharmacy Schools Programme developed by Belfast Healthy Cities, in partnership with the Department of Health. The aim of the Programme is to promote self-care as the best choice to treat common childhood ailments and to equip children with the knowledge and skills they need to use medicines safely throughout their lives. It also aims to highlight the role of community pharmacy services to treat common childhood ailments such as colds, head lice and hay fever. During 2022 Self Care Week, 14-20 November, schools were invited to register to deliver the Pharmacy Schools Programme, receive resources, support and join in showcasing learning. 70 schools registered. Belfast Healthy Cities hosted a health literacy seminar series developed with the UK Health Literacy Group.

2. City Health Profile: A significant programme during the year has been the production of the city health profile, Profiling Health, Well-being and Prosperity, which includes six chapters, using the WHO 6P framework of indicators relating to health and well-being and a summary chapter. At the launch of the chapters, presentations were made of inspirational programmes and initiatives from across the city addressing the theme of the chapters. The data shows health & wellbeing trends right across Belfast, and is a key tool key for future planning for services and tackling problem areas.

Programme 5: Maximising Learning and Knowledge Exchange: Belfast Healthy Cities participate in a number of groups across WHO Europe and UK and share the learning with local groups as well as organising a series of seminars with speakers from WHO and other European Healthy Cities on key public health issues.

The **Belfast Healthy Cities Information Service** continue to provide direct links to Departmental press releases, relevant WHO research findings as well as selected other information, particularly from other Healthy Cities and Belfast Healthy Cities' partners. It aims to provide individual and organisations with direct access to up to date news, evidence and information.

WHO Belfast Healthy Cities Annual Awards: The WHO 2022 Belfast Healthy Cities Awards winners were:

Healthy Champion – Individual: Aideen Bradley, Our Lady's Girls' Primary School

Healthy Champion – Organisation: Northern Ireland Ambulance Service, Complex Case Team

Impact Award: Care Zone Community Champions

Belfast Healthy Cities Project Limited

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

STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the financial year ended 31 March 2023

The directors are responsible for preparing the financial statements in accordance with applicable law and regulations.

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

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

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

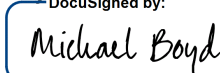
The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

08-Dec-23 | 14:43 GMT

Approved by the Board of Directors on _____ and signed on its behalf by:

DocuSigned by:


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Michael Boyd
Director and Chair

INDEPENDENT AUDITOR'S REPORT

to the Members of Belfast Healthy Cities Project Limited

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

Report on the audit of the financial statements

Opinion

We have audited the company financial statements of Belfast Healthy Cities Project Limited ('the company') for the financial year ended 31 March 2023 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2023 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The directors are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Directors' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Annual Report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT

to the Members of Belfast Healthy Cities Project Limited

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

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Directors' Annual Report.

Responsibilities of directors for the financial statements

As explained more fully in the Statement of Directors' Responsibilities set out on page 8, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

INDEPENDENT AUDITOR'S REPORT
to the Members of Belfast Healthy Cities Project Limited
(A company limited by guarantee, not having a share capital)

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body for our audit work, for this report, or for the opinions we have formed.

ROBERT BARR

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Mr Robert Barr (Senior Statutory Auditor)
for and on behalf of
MULDOON & CO
Chartered Accountants and Statutory Auditors
16 Mount Charles
Belfast
BT7 1NZ
10-Dec-23 | 22:02 GMT
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Belfast Healthy Cities Project Limited
(A company limited by guarantee, not having a share capital)
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
Income from:					
Investments	5	53	-	53	1
Charitable activities	6	47,418	316,721	364,139	344,450
Total Income		<u>47,471</u>	<u>316,721</u>	<u>364,192</u>	<u>344,451</u>
Expenditure on:					
Charitable activities	7	49,647	316,721	366,368	339,129
Total Expenditure		<u>49,647</u>	<u>316,721</u>	<u>366,368</u>	<u>339,129</u>
Surplus/(Deficit) for the year		<u>(2,176)</u>	-	<u>(2,176)</u>	<u>5,322</u>
Transfers between funds		-	-	-	-
Net movement in funds for the financial year			-	<u>(2,176)</u>	<u>5,322</u>
Reconciliation of funds					
Balances brought forward	14	<u>286,339</u>	-	<u>286,339</u>	<u>281,017</u>
Balances carried forward		<u><u>284,163</u></u>	-	<u><u>284,163</u></u>	<u><u>286,339</u></u>

Belfast Healthy Cities Project Limited

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

Company Number: NI031042

BALANCE SHEET

as at 31 March 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible assets	11	-	388
Current Assets			
Debtors	12	113,507	51,936
Cash at bank and in hand		200,022	300,766
		313,529	352,702
Creditors: Amounts falling due within one year	13	(29,366)	(66,751)
Net Current Assets		284,163	285,951
Total Assets less Current Liabilities		284,163	286,339
Total Net Assets		284,163	286,339
Funds			
Designated Funds		238,885	226,733
Unrestricted Funds		45,278	59,566
Total funds	14	284,163	286,339

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

08-Dec-23 | 14:43 GMT

Approved by the Board of Directors and authorised for issue on _____ and signed on its behalf by _____

DocuSigned by:

Michael Boyd

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Belfast Healthy Cities Project Limited

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

1. GENERAL INFORMATION

Belfast Healthy Cities Project Limited is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is 3rd Floor, Gordon House, 22/24 Lombard Street, Belfast, BT1 1RD which is also the principal place of business of the company. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements are presented in Pound sterling (£) which is the functional currency of the company.

The going concern basis assumed that the company will continue in operational existence for the foreseeable future, having adequate funds to meet its obligations as they fall.

After making enquiries and considering the uncertainties described above, the directors have a reasonable expectation that the company will have adequate resources to continue in operation existence for the foreseeable future.

Statement of compliance

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

Fund accounting

Restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Unrestricted free reserves

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Unrestricted designated funds

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for the specific purpose of maintaining a reserve fund in line with the organisation's reserves policy.

Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Belfast Healthy Cities Project Limited
 (A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
 for the financial year ended 31 March 2023

continued

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charity's artistic programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 10.

Debtors and creditors receivable in one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Pension Costs

The Charity operated a defined contribution pension scheme for employees. The assets of the scheme are held separately to those of the charity. Annual contributions payable to the pension scheme are charged in the period which they relate.

Tangible fixed assets and depreciation

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

Short leasehold property	- 10% Straight line
Fixtures, fittings and equipment	- 25% Straight line

Cash at bank and in hand

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

Taxation

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

The charity is an exempt charity and is considered to pass the tests out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Belfast Healthy Cities Project Limited
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2023

continued

3. MATERIAL UNCERTAINTIES AND SIGNIFICANT JUDGEMENTS

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects that period. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial period are described below.

(i) Going concern assumption

The directors have made enquiries and considered the uncertainties but have a reasonable expectation that the company will have adequate resources to continue in operational existence for the foreseeable future.

4. NET INCOME	2023	2022
	£	£
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	388	1,361
Auditor's remuneration:		
- audit services	2,640	2,640
	<u> </u>	<u> </u>
5. INVESTMENT AND OTHER INCOME	2023	2022
	£	£
Bank interest	53	1
	<u> </u>	<u> </u>
6. INCOME FROM CHARITABLE ACTIVITIES	2023	2022
Belfast City Council	81,294	81,294
Belfast Trust	55,708	53,427
QUB	15,600	-
NIHE	25,000	25,000
PHA	179,719	173,128
NICHI	6,818	6,561
DoH	-	-
WHO	-	5,040
	<u> </u>	<u> </u>
	364,139	344,450

Belfast Healthy Cities Project Limited
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2023

continued

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Activities undertaken directly 2023 £	Support Costs (Note 8) 2023 £	Total 2023 £
Promote good practice in public health and primary healthcare	984	3,073	4,057
Advance education relating to the benefits of good health	88,006	274,305	362,311
	<u>88,990</u>	<u>277,378</u>	<u>366,368</u>

BREAKDOWN OF ACTIVITIES UNDERTAKEN DIRECTLY

	2023 £	2022 £
Promote good practice in public health and primary healthcare	£	£
Programme Costs: Healthy Places	<u>984</u>	<u>7,535</u>
	984	7,535

Advance education relating to the benefits of good health

Programme Costs: Communication Strategy	22,3996	25,220
Programme Costs: Health Literacy Programme	610	5,739
Programme Costs: WHO S/Net & Technical	-	-
Programme Costs: World Health Organisation	7,708	5,011
Programme Costs: WHO International Conference/ Phase VII	-	33,090
Programme Costs: Increasing Knowledge	22,193	900
Programme Costs: Promoting Healthy Transport	7,128	3,065
Programme Costs: Greening the City	6,406	2,505
Programme Costs: Increasing Knowledge & Cap B Health Profile	<u>21,565</u>	-
	<u>88,006</u>	<u>75,530</u>

8. ALLOCATION OF SUPPORT COSTS

	Total 2023 £	Total 2022 £
Charitable activities		
Wages and salaries	220,292	194,577
Staff Training	1,483	508
Rent	15,591	13,173
Insurance	4,400	5,755
Light and heat	624	2,663
Human Resources	2,277	7,067
Repairs and maintenance	2,863	2,042
Printing, postage and stationery	853	1,453
Telephone	5,507	4,232
Computer Costs	6,744	7,657
Travelling and subsistence	1,209	352
Legal and professional	5,46	4,567
Bank charges	250	235
General expenses	2,328	668
Subscriptions	3,298	2,420
Amortisation of short leasehold	39	387
Depreciation on fixtures, fittings and equipment	349	974
Governance Costs (Note 9)	<u>3,804</u>	<u>7,336</u>
	<u>277,378</u>	<u>256,066</u>

Support Costs are allocated on a proportion of charitable activity costs

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9. GOVERNANCE COSTS

	2023	2022
Accountancy	1,164	4,696
Auditor's remuneration	<u>2,640</u>	<u>2,640</u>
	<u><u>3,804</u></u>	<u><u>7,336</u></u>

10. EMPLOYEES AND REMUNERATION

The staff costs comprise:	2023 £	2022 £
Wages and salaries	182,567	153,915
Social security costs	20,154	17,255
Pension costs	17,571	23,407
	<u><u>220,292</u></u>	<u><u>194,577</u></u>

11. TANGIBLE FIXED ASSETS

	Short leasehold property £	Fixtures, fittings and equipment £	Total £
Cost			
At 31 March 2023	<u>3,870</u>	<u>83,796</u>	<u>87,666</u>
Depreciation			
At 1 April 2022	3,831	83,447	87,278
Charge for the financial year	39	349	388
At 31 March 2023	<u>3,870</u>	<u>83,796</u>	<u>87,666</u>
Net book value			
At 31 March 2023	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
At 31 March 2022	<u><u>39</u></u>	<u><u>349</u></u>	<u><u>388</u></u>

12. DEBTORS

	2023 £	2022 £
Prepayments and accrued income	<u><u>113,507</u></u>	<u><u>51,936</u></u>

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for the financial year ended 31 March 2023

13. CREDITORS				2023	2022
Amounts falling due within one year				£	£
Trade creditors				15,922	63,991
Taxation and social security costs				7,881	-
Other creditors				1,058	120
Accruals and deferred income				4,506	2,640
				29,366	66,751
14. RESERVES				2023	2022
				£	£
At the beginning of the year				286,339	281,017
(Deficit)/Surplus for the financial year				(2,176)	5,322
At the end of the year				284,163	286,339
15. FUNDS					
15.1 RECONCILIATION OF MOVEMENT IN FUNDS				Unrestricted Funds	Total Funds
				£	£
At 1 April 2021				281,017	281,017
Movement during the financial year				5,322	5,322
At 31 March 2022				286,339	286,339
Movement during the financial year				(2,176)	(2,176)
At 31 March 2023				284,163	284,163
15.2 ANALYSIS OF MOVEMENTS ON FUNDS					
	Balance	Income	Expenditure	Transfers	Balance
	1 April			between	31 March
	2022			funds	2023
	£	£	£	£	£
Restricted funds					
BCC	-	81,294	(81,294)	-	-
Belfast Trust	-	55,708	(55,708)	-	-
PHA	-	179,719	(179,719)	-	-
Total funds	-	316,721	(316,721)	-	-
Unrestricted funds					
Unrestricted	59,566	47,471	(49,647)	(12,112)	45,278
Designated 1	77,975	-	-	-	77,975
Designated 2	148,798	-	-	12,112	160,910
Total funds	286,339	364,192	(366,368)	-	284,163

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 for the financial year ended 31 March 2023

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15.3 ANALYSIS OF NET ASSETS BY FUND

	Current assets	Current liabilities	Total
	£	£	£
Unrestricted designated funds	313,529	(29,366)	284,163
	<u>313,529</u>	<u>(29,366)</u>	<u>284,163</u>

16. STATUS

The company is limited by guarantee and as such doesn't have any share capital. The liability of each member is limited to £1.

17. CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Cash and bank balances	<u>200,022</u>	<u>300,766</u>

18. POST-BALANCE SHEET EVENTS

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