

Charity Registration No. NIC103529

Company Registration No. NI048046 (Northern Ireland)

**NEW LODGE AND DUNCAIRN HEALTH PARTNERSHIP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

NEW LODGE AND DUNCAIRN HEALTH PARTNERSHIP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr W Hutchinson Ms Justine Browne Mr Gerard Burns Ms Bernadette Caughey Ms Sharon Longman Mr Mick McAtavey Ms Marie McKeown Ms Mary Murphy Ms Mary Watson Ms Heather Wilson Ms Liza Wilkinson Ms Fiona Molloy	
Charity number	NIC103529	
Company number	NI048046	
Registered office	206 Duncairn Gardens Belfast Co. Antrim Northern Ireland BT15 2GN	
Independent examiner	FPM Accountants Limited 1 - 3 Arthur Street Belfast Co. Antrim Northern Ireland BT1 4GA	
Key Management Personnel	Julie Jamieson Fionnuala Dunleavy	(Manager) (Finance Manager)

NEW LODGE AND DUNCAIRN HEALTH PARTNERSHIP

CONTENTS

	Page
Trustees' report	1 - 7
Independent examiner's report	8 - 9
Statement of financial activities	10
Balance sheet	11 - 12
Statement of cash flows	13
Notes to the financial statements	14 - 24

NEW LODGE AND DUNCAIRN HEALTH PARTNERSHIP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and financial statements for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2019)

IMPACT OF COVID 19

New Lodge Duncairn Community Health Partnership alongside many community and voluntary sector colleagues are continuing to manage the impact that COVID 19 has had on the vulnerable people which whom they work. The development of blended working approaches has allowed the organisation to manage workloads with regard to in-person, groups, online and telephone provision. Furthermore, these approaches enable flexibility ensuring that the office remains open to the public and that crucial targets are met in a timely manner. As schools and community buildings open their doors again the availability of our services can once again be realized across North Belfast.

The funding situation has been steady over the reporting period enabling monies to hit the ground to address food poverty, digital exclusion, and social isolation through the provision of after schools, mentoring and family support in conjunction with more generalised health promotion activity. These remain areas in which New Lodge Duncairn Community Health Partnership were able to utilize fully to ensure that vulnerable people and families were supported.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Management Team of New Lodge Duncairn Community Health Partnership has met regularly over the reporting period to pursue rigorously their responsibility for the overall direction and control of the organisation's financial stewardship and community led initiatives. Running alongside this Trustees have also embarked on a continuous review of the developments and activities of the Digital Transformation project designed to secure the organisational sustainability.

Over the reporting period the Trustees have continued with their robust review and renewal of risk assessment and governance policies. The day-to-day management of New Lodge Duncairn Community Health Partnership is led by the manager with authority delegated by the board of trustees. In relation to the organisations overall financial control procedures, the charity has in place a comprehensive action plan supplemented by an annual budget approved by the Board of Trustees. Action results are reported against the budget on a bi-monthly basis and projections to year end are reviewed by senior management and the Board of Trustees at an appropriate point of their meeting cycle. The charity's day-to-day financial processes are governed by the financial regulations outlined in the Financial Policy and Procedures document which is reviewed every 2 years and approved by the Board. The financial policy and procedures are then monitored by the Management Team and implemented by the nominated staff member during the day-to-day operations of the organisation.

NEW LODGE AND DUNCAIRN HEALTH PARTNERSHIP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Objectives and Activities

To promote the benefit of the inhabitants of north Belfast (the "area of benefit"), but particularly the New Lodge and Duncairn areas, without distinction of sex, sexual orientation, age, race, ethnicity, or political, religious, or other opinion by associating with the statutory authorities, voluntary and community organisations and inhabitants in a common effort to:

- a. Advance health by engaging in health prevention programmes and capacity building, improving self-management skills, and providing health development information.
- b. Advance education and training and raise awareness of health issues
- c. Relieve those in need by reason of youth, age, ill health, disability or other disadvantage
- d. Promote such other charitable purposes as may from time to time be determined.

ACHIEVEMENTS AND PERFORMANCE

New Lodge Duncairn Community Health Partnership is one of a growing Healthy Living Centre Alliance, currently with 29 members across the region. Healthy Living Centres [hereafter referred to as HLCs] are tasked with translating high level government policies into accessible and practical community-based initiatives. HLCs' work across four key health pillars:

- Emotional Health & Wellbeing
- Sedentary Lifestyles
- Alcohol & Drug Misuse
- Smoking Cessation

The Public Health Agency [PHA] continues to commission core staff services therefore the Charity must conform to external social policy determinants on health promotion and prevention. The PHA has challenged HLCs' to focus their activities on key risk factors which can lead to the development of chronic conditions. HLCs' address key health inequalities within their own localities, applying skills, experience and acquired knowledge to strengthen commonalities and promote best practice across the region. The approach to these and other areas of health improvement is based on achieving high standards in prevention, self-care, and health restoration within a context of social disadvantage.

NLDCHP facilitate several projects designed to address the prevalent health inequalities in North Belfast, these include:

- Tier 2 Family Support services alongside parenting programmes
- Children's resilience and confidence building programmes in both statutory and community settings
- Belfast Area Outcomes Group- Tier 2 mentoring, home visitation & after school services for children aged 5-12 years with/awaiting an ASD/ADHD or challenging behaviour diagnosis
- Community Food Initiative 2022-24- promoting healthy eating and cooking skills in low-income families with children up to 12 years. In addition, other food programs have been rolled out in accordance with other COVID contracts such as Transform your Trolley, Belfast Warm, Well & Connected a HLC Alliance initiative in conjunction with Department of Communities and Loughview Community Action Partnership.
- Older people's programmes- appropriate nutritional information and physical activity to mitigate the impact of COVID 19 and enforced sedentary lifestyles during lockdowns.
- Health events for all ages- supporting community partners to promote healthy living

NEW LODGE AND DUNCAIRN HEALTH PARTNERSHIP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

New Lodge Duncairn Community Health Partnership works in both formal and informal partnerships with community, voluntary and statutory partners across North Belfast. This partnership approach ensures innovative, accessible, and responsive cross sectoral services right in the heart of local communities. Staff within the organisation actively participate in the following partnerships:

- Belfast Area Outcomes Group- North Belfast Community Rep & Locality Planning Chair
- Carezone- Steering Group representative
- Community Food Initiative- retained Belfast Trust Lead for second consecutive tender 2022-24
- HLC Alliance Food & Nutrition Regional Subgroup
- HLC Pain Support Steering Group
- HLC Mental Health Champions
- Belfast HLC Network- Vice Chair
- North Belfast Health & Wellbeing Forum- Chair
- North Belfast Locality Planning Group- Chair
- Smile Surestart Management Team
- Upper & Lower North Belfast Family Support Hubs- core members

With over 2321 hours of direct community delivery over the last 12 months it's clear that New Lodge Duncairn Community Health Partnership remains to the fore of health preventative and promotional activity through the delivery of 200 community health programmes supporting 3408 participants over 14588 attendances.

Totals	2018-19	2019-20	2020-21	2021-22	2022-23	5 year cumulative figures
Programmes	189	202	220	189	200	1107
Participants	5345	4102	3257	3469	3408	24829
Attendances	17227	11570	10661	16032	14588	87345
Hours	1503	2101	4251	5154	2321	15330

NEW LODGE AND DUNCAIRN HEALTH PARTNERSHIP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

As a rolling comparison with previous years, 2022-23 New Lodge Duncairn Community Health Partnership has seen:

- An increase in programme delivery [5.5%]
- A small decrease of 2% in participant levels*
- 9% decrease of in attendance figures*

These figures illustrate both a return to pre covid figures, when the majority of programmes were face to face, whilst also acknowledging the changing nature of the programmes now in delivery.

The table illustrates the ease with which the upgrade to Microsoft 365 in 2020 has made to the recording and allocation of hours spent on direct delivery. The 5-year cumulative figures illustrate the impact and strength of community-based interventions provided by New Lodge Duncairn Community Health Partnership. These achievements are more impactful when it is compared against the human resources of the organisation, a small staff team of 4, supplemented by a 6 strong sessional team ably supported and directed by a formidable Management Team. The organisation has programme funding of approximately £86,119 for 2023-24 and using delivery figures from 2022-23, outlined above, the social gain value of £25.00 for each attendance can be applied to the work undertaken in comparison to NHS costs for:

- | | |
|------------------------------|------|
| • GP visit | £30 |
| • Outpatients' appointment | £100 |
| • Emergency department visit | £419 |

Of course, the level of service provided is not clinical in nature nor is it suggested that we are comparing like with like but, rather a more community led holistic approach which invests time and provides support to explore the underlying symptoms as well presenting needs. In adhering to this community-based assets approach NLDCHP seeks to complement the clinical role of primary services, in the hope of providing the level of support necessary to meet and address need and prevent ongoing long term condition management.

On a positive sustainability note New Lodge Duncairn Community Health Partnership have been able to secure funding streams in direct relation to gaps identified in strategic planning processes:

- Awards for All- children's resilience programmes
- DOH Carers Support Fund [CFNI] to develop the Carer Support Partnership in conjunction with 174 Trust Disability Projects
- Dormant Accounts Digital Transformation Project

The work activity outlined above ably demonstrates that New Lodge Duncairn Community Health Partnership continues to uphold the ethos of a community health development organisation and all service delivery is underpinned by community development principles and values. We are cognizant that community development practice occurs against a backdrop of continual change both positive and negative for individuals and communities- so through programme delivery we try to ensure that we are responding to community articulated need. New Lodge Duncairn Community Health Partnership is clear that its body of work is firmly fixed in early interventions, preventative and health promotion initiatives- understanding clearly that building trust and positive relationships with service users best enables meaningful community empowerment. Often this essential work isn't articulated or measured yet is intrinsic to working practice.

NEW LODGE AND DUNCAIRN HEALTH PARTNERSHIP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

The statement of financial activities (SOFA) and the balance sheet illustrate the financial position for the charitable company.

This year the results of the charity show a net decrease in funds of £41,013 over the previous year, which is largely reflective of the movement in restricted funds brought forward. This outcome was in line with predictions from the financial forecasts given to the trustees throughout the financial year.

During the period, the incoming resources of the charity decreased from £337,134 in 2022 to £310,449 in 2023, a decrease of 8%. Total resources expended decreased by 7% between 2022-2023, these percentages can partly be explained by decreasing funding streams and thereby expenditure decreased. Governance costs have decreased slightly from £11,355 in 2022 to £8,214 in 2023, amounting overall to 3% of income.

Overall, the SOFA highlights that the results for the year have led to an increase in general funds to the charity of £13,163, so that they stood at £25,229 at the end of the year. General funds therefore represent 8% of incoming resources from continuing activities. Financial forecasting had been previously implemented to ensure that steady increases to the general fund reserves continue to be made despite the difficult economic climate that pertains.

RESERVES POLICY

New Lodge Duncairn Community Health Partnership has established a policy whereby unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 13 and 26 weeks of expenditure. Budgeted expenditure for 2023-24 is £249,250 therefore the target is to have between £62,312 and £124,625 in general funds. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. The present level of unrestricted liquid reserves available to the charity of £25,229 represents approximately 5 weeks, which is below the lower target level. The strategy is to continue to build reserves through planned operating surpluses but given the present economic difficulties the trustees are aware that there is a body of work to be done in this respect.

NEW LODGE AND DUNCAIRN HEALTH PARTNERSHIP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

RISK ASSESSMENT

The board has an established programme of risk management and mitigation which includes ownership of these risks by the Manager, providing assurances to the trustees that the major risks which have been identified have been reviewed and that systems and controls are in place to mitigate them. Risks are reviewed across board, operational and project activities at bi-monthly meetings. Identified risks are evaluated, including mitigating activity, and planned future action. These risks are prioritised and major risks to which the charity is exposed are determined and reported regularly to the trustees. In this way the trustees are satisfied that the risk management strategy is appropriate to the charity, and they have gained assurances regarding the effectiveness of the risk management processes adopted. The ongoing risk assessment measures will ensure that our responsibilities towards staff, funders and the service users are carried out to ensure the safety of all as far as possible whilst observing COVID 19 guidelines.

VOLUNTEERS

The community health partnership acknowledges with grateful thanks the support of volunteers who have contributed to the work of the charity. Most of the voluntary activity within NLDCHP is through membership of governance committees. The community health partnership is indebted to each volunteer for their support and remains committed to their continuous support and skills development.

EMPLOYEES

Upholding equality and diversity are key priorities for New Lodge Duncairn Community Health Partnership. Notwithstanding current high staff retention levels the organisation believes it is important to have an ethically diverse workforce reflecting the communities it serves. New Lodge Duncairn Community Health Partnership promotes best practice in the recruitment and retention of staff. New Lodge Duncairn Community Health Partnership continues to maintain its policy of being an equal opportunities employer and strives to give full and fair consideration to all applications of employment, training, and promotion irrespective of disability, race, gender, colour, age or sexual orientation.

EMPLOYEE INVOLVEMENT

Regular meetings with staff are held to provide employees with information on matters which may be of concern to them as employees, to consult with them so their voices are heard before making decisions that may affect their interests and to promote a common awareness on the part of all employees of the financial and economic factors affecting the performance of the charity.

PLANS FOR FUTURE PERIODS

The Trustees have completed a review of their successful Strategic Plan for 2020-23, which realized the following achievements:

- Organisational re-brand to ReachOut Healthy Living Centre
- Digital Transformation Project
- The Family Support Holistic Care Pathway
- Carers Support Partnership with 174 Trust

Work on the forthcoming strategic plan for 2023-26 is underway and the focus for the future is listed below:

- Our ethos – led by the communities in which we work
- Continue to build on our community links and develop our role as leaders, innovators and influencers
- Recognise and celebrate our achievements – promote and share our learning with others in the community sector
- Staff wellbeing at the centre of what we do
- Sustain and consolidate funding streams
- Innovate – consider different ways of doing things, eg, income generation
- Plan for and be responsive to emerging needs of the future, eg. carers support pilot

NEW LODGE AND DUNCAIRN HEALTH PARTNERSHIP

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees will achieve these aims by continuing to deliver against the New Lodge Duncairn Community Health Partnership Strategic Plan 2023-26.

RESPONSIBILITIES OF THE TRUSTEES

The Trustees (who are also the directors of New Lodge Duncairn Community Health Partnership for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under the law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period.

In preparing these financial statements the trustees 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 applicable UK Accounting Standards have been followed, subject to any material departures and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.


The Trustees are responsible for keeping adequate records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Registered office:
206 Duncairn Gardens
Belfast
BT15 2GN

Signed on behalf of trustees



Mr W Hutchinson
(Chairperson)

Dated: 01/12/23

NEW LODGE AND DUNCAIRN HEALTH PARTNERSHIP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NEW LODGE AND DUNCAIRN HEALTH PARTNERSHIP

I report to the trustees on my examination of the financial statements of New Lodge and Duncairn Health Partnership (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (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 the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 carried out under section 65 of the Charities Act 2008 (the 2008 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 65 of the 2008 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 65 of the 2008 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the 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


NEW LODGE AND DUNCAIRN HEALTH PARTNERSHIP

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF NEW LODGE AND DUNCAIRN HEALTH PARTNERSHIP

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


Lowry Grant FCCA
FPM Accountants Limited
Chartered Accountants
Statutory Auditors
1 - 3 Arthur Street
Belfast
Co. Antrim
BT1 4GA
Northern Ireland

Dated: 5.12.23

NEW LODGE AND DUNCAIRN HEALTH PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	130,595	-	130,595	115,715	-	115,715
Charitable activities	4	49,997	129,857	179,854	9,732	211,687	221,419
Total income		<u>180,592</u>	<u>129,857</u>	<u>310,449</u>	<u>125,447</u>	<u>211,687</u>	<u>337,134</u>
Expenditure on:							
Charitable activities	5	167,429	184,033	351,462	168,521	208,749	377,270
Gross transfers between funds		-	-	-	12,714	(12,714)	-
Net income/(expenditure) for the year/ Net movement in funds		13,163	(54,176)	(41,013)	(30,360)	(9,776)	(40,136)
Fund balances at 1 April 2022		<u>12,066</u>	<u>113,723</u>	<u>125,789</u>	<u>42,426</u>	<u>123,499</u>	<u>165,925</u>
Fund balances at 31 March 2023		<u><u>25,229</u></u>	<u><u>59,547</u></u>	<u><u>84,776</u></u>	<u><u>12,066</u></u>	<u><u>113,723</u></u>	<u><u>125,789</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NEW LODGE AND DUNCAIRN HEALTH PARTNERSHIP

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	9		1,470		2,027
Current assets					
Debtors	10	3,894		3,725	
Cash at bank and in hand		92,909		126,622	
		<u>96,803</u>		<u>130,347</u>	
Creditors: amounts falling due within one year	11	<u>(13,497)</u>		<u>(6,585)</u>	
Net current assets			83,306		123,762
Total assets less current liabilities			<u>84,776</u>		<u>125,789</u>
Income funds					
Restricted funds	12		59,547		113,723
Unrestricted funds			25,229		12,066
			<u>84,776</u>		<u>125,789</u>

NEW LODGE AND DUNCAIRN HEALTH PARTNERSHIP

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2023

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

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

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.

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

The financial statements were approved by the Trustees on 01/12/23

W H H L R

Mr W Hutchinson
Trustee

Company Registration No. NI048046

NEW LODGE AND DUNCAIRN HEALTH PARTNERSHIP

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash absorbed by operations	15		(33,713)		(29,418)
Net cash used in investing activities			-		-
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(33,713)		(29,418)
Cash and cash equivalents at beginning of year			126,622		156,040
Cash and cash equivalents at end of year			92,909		126,622

NEW LODGE AND DUNCAIRN HEALTH PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

New Lodge and Duncairn Health Partnership is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 206 Duncairn Gardens, Belfast, Co. Antrim, BT15 2GN, Northern Ireland.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: 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) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Resources expended

NEW LODGE AND DUNCAIRN HEALTH PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities and activities undertaken to further the purposes of the charity and their associated support costs;

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% Reducing Balance
Equipment	25% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

NEW LODGE AND DUNCAIRN HEALTH PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

NEW LODGE AND DUNCAIRN HEALTH PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	130,595	115,715
	<u> </u>	<u> </u>
Donations and gifts		
Public Health Agency	123,157	115,425
Misc Income	7,438	290
	<u> </u>	<u> </u>
	<u>130,595</u>	<u>115,715</u>

NEW LODGE AND DUNCAIRN HEALTH PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Unrestricted Income 2023 £	Restricted Income 2023 £	Total 2023 £	Unrestricted Income 2022 £	Restricted Income 2022 £	Total 2022 £
Performance related grants	49,997	129,857	179,854	9,732	211,687	221,419
Analysis by fund						
Unrestricted funds	49,997	-	49,997	9,732	-	9,732
Restricted funds	-	129,857	129,857	-	211,687	211,687
	49,997	129,857	179,854	9,732	211,687	221,419
Performance related grants						
HLC	-	2,800	2,800	-	2,000	2,000
National Lottery Dormant	42,098	9,990	52,088	-	-	-
Erasmus	-	39,486	39,486	-	169,072	169,072
CFNI	-	45,045	45,045	-	-	-
Belfast Health & Social Care Trust - CHAT	3,652	-	3,652	3,652	-	3,652
Belfast Health & Social Care Trust - BAOG	-	12,554	12,554	-	9,433	9,433
Belfast City Council	-	2,834	2,834	-	-	-
Awards for All	-	2,585	2,585	-	-	-
CLEAR	-	4,973	4,973	-	-	-
SECAD	-	7,710	7,710	-	7,661	7,661
Other	4,247	1,880	6,127	6,080	23,521	29,601
	49,997	129,857	179,854	9,732	211,687	221,419

NEW LODGE AND DUNCAIRN HEALTH PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Charitable activities

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Staff costs	82,866	36,253	119,119	136,725
Programme Expenses	27,719	147,780	175,499	172,020
	<u>110,585</u>	<u>184,033</u>	<u>294,618</u>	<u>308,745</u>
Share of support costs (see note 6)	48,630	-	48,630	57,170
Share of governance costs (see note 6)	8,214	-	8,214	11,355
	<u>167,429</u>	<u>184,033</u>	<u>351,462</u>	<u>377,270</u>
Analysis by fund				
Unrestricted funds	167,429	-	167,429	168,521
Restricted funds	-	184,033	184,033	208,749
	<u>167,429</u>	<u>184,033</u>	<u>351,462</u>	<u>377,270</u>
For the year ended 31 March 2022				
Unrestricted funds	168,521	-	168,521	168,521
Restricted funds	-	208,749	208,749	208,749
	<u>168,521</u>	<u>208,749</u>	<u>377,270</u>	<u>377,270</u>

NEW LODGE AND DUNCAIRN HEALTH PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	40,159	-	40,159	48,031	-	48,031
Depreciation and Amortisation	557	-	557	676	-	676
Light & Heat	1,686	-	1,686	1,241	-	1,241
Insurance	3,637	-	3,637	2,829	-	2,829
Sundry Expenses	229	-	229	85	-	85
Motor & Travel	95	-	95	-	-	-
Telephone	849	-	849	2,201	-	2,201
Office Expenses	1,418	-	1,418	2,107	-	2,107
Accountancy fees	-	4,339	4,339	-	3,838	3,838
Legal and professional	-	95	95	-	1,494	1,494
Evaluation	-	3,780	3,780	-	6,023	6,023
	<u>48,630</u>	<u>8,214</u>	<u>56,844</u>	<u>57,170</u>	<u>11,355</u>	<u>68,525</u>
Analysed between Charitable activities	<u>48,630</u>	<u>8,214</u>	<u>56,844</u>	<u>57,170</u>	<u>11,355</u>	<u>68,525</u>

Governance costs includes payments to the independent examiners of £2,160 (2022: £2700).

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

NEW LODGE AND DUNCAIRN HEALTH PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	5	6

	2023 £	2022 £
Employment costs		
Wages and salaries	104,530	138,191
Social security costs	39,636	14,632
Other Pension Costs	15,112	14,847
	<u>159,278</u>	<u>184,756</u>

No employee received remuneration of more than £60,000 during the year.

The key management personnel of the charity comprises the Trustees, Project Manager and Finance Manager. The employee benefits of the key management personnel of the charity were £100,280.

9 Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2022	6,465	23,999	30,464
At 31 March 2023	<u>6,465</u>	<u>23,999</u>	<u>30,464</u>
Depreciation and impairment			
At 1 April 2022	6,465	21,972	28,437
Depreciation charged in the year	-	557	557
At 31 March 2023	<u>6,465</u>	<u>22,529</u>	<u>28,994</u>
Carrying amount			
At 31 March 2023	<u>-</u>	<u>1,470</u>	<u>1,470</u>
At 31 March 2022	<u>-</u>	<u>2,027</u>	<u>2,027</u>

NEW LODGE AND DUNCAIRN HEALTH PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	1,954	2,150
Prepayments	1,940	1,575
	<u>3,894</u>	<u>3,725</u>

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
	Notes	
Deferred income	2,544	3,885
Other creditors	8,793	-
Accruals	2,160	2,700
	<u>13,497</u>	<u>6,585</u>

NEW LODGE AND DUNCAIRN HEALTH PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021		Movement in funds		Transfers		Balance at 1 April 2022		Movement in funds		Balance at 31 March 2023	
	£	£	Incoming resources	Resources expended	£	£	Incoming resources	Resources expended	£	£	Incoming resources	Resources expended
Big Lottery	31,447	-	-	(31,447)	-	-	-	-	-	-	-	-
National Lottery	-	-	-	-	-	-	9,990	-	-	9,990	-	9,990
Clear	-	-	-	-	-	-	4,973	-	-	4,973	(1,797)	3,176
CFNI	-	-	-	-	-	-	45,045	-	-	45,045	(41,643)	3,402
BHSCT Other	-	-	-	-	-	-	1,880	-	-	1,880	(940)	940
Erasmus +	75,626	169,072	169,072	(143,046)	-	101,652	39,486	-	-	39,486	(115,416)	25,722
CFI/Secad	3,749	7,661	7,661	(2,998)	(8,414)	-	-	-	-	-	-	-
HLC	3,748	2,000	2,000	(1,653)	-	4,095	2,800	-	-	2,800	(2,835)	4,060
Community Foundation	2,625	-	-	(2,625)	-	-	-	-	-	-	-	-
Co-Operation Ireland and Rural Community	591	-	-	(591)	-	-	-	-	-	-	-	-
BCC	(23)	8,421	8,421	(5,698)	-	2,700	2,834	-	-	2,834	(3,774)	1,760
BAOG	5,634	9,433	9,433	(10,767)	(4,300)	-	12,554	-	-	12,554	(11,316)	1,238
QUB	100	-	-	(100)	-	-	-	-	-	-	-	-
SECAD	-	-	-	-	-	-	7,710	-	-	7,710	(3,428)	4,282
Awards for All	-	7,295	7,295	(2,640)	-	4,655	2,585	-	-	2,585	(2,263)	4,977
American Ireland Fund	-	4,231	4,231	(4,231)	-	-	-	-	-	-	-	-
Education Authority	-	3,574	3,574	(2,953)	-	621	-	-	-	-	(621)	-
	123,499	211,687	211,687	(208,749)	(12,714)	113,723	129,857	(184,033)		129,857	(184,033)	59,547

NEW LODGE AND DUNCAIRN HEALTH PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Analysis of net assets between funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	1,470	-	1,470	126	1,901	2,027
Current assets/(liabilities)	23,759	59,547	83,306	11,940	111,822	123,762
	<u>25,229</u>	<u>59,547</u>	<u>84,776</u>	<u>12,066</u>	<u>113,723</u>	<u>125,789</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

15 Cash generated from operations

	2023 £	2022 £
Deficit for the year	(41,013)	(40,136)
Adjustments for:		
Depreciation and impairment of tangible fixed assets	557	676
Movements in working capital:		
(Increase)/decrease in debtors	(169)	9,322
Increase/(decrease) in creditors	8,253	(3,165)
(Decrease)/increase in deferred income	(1,341)	3,885
Cash absorbed by operations	<u>(33,713)</u>	<u>(29,418)</u>

16 Analysis of changes in net funds

The charity had no debt during the year.

