

HEALTHY LIVING CENTRES ALLIANCE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2023

| | | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ |
|---|--------------|------------------------------------|----------------------------------|----------------------|------------------------------------|----------------------------------|----------------------|
| | Notes | | | | | | |
| <u>Income and endowments from:</u> | | | | | | | |
| Charitable activities | 2 | 17,957 | 215,204 | 233,161 | 7,855 | 164,583 | 172,438 |
| Other income | 3 | 13,250 | - | 13,250 | 14,875 | - | 14,875 |
| Total income | | <u>31,207</u> | <u>215,204</u> | <u>246,411</u> | <u>22,730</u> | <u>164,583</u> | <u>187,313</u> |
| <u>Expenditure on:</u> | | | | | | | |
| Charitable activities | 4 | 26,655 | 259,831 | 286,486 | 52,260 | 165,479 | 217,739 |
| Net incoming/(outgoing) resources before transfers | | 4,552 | (44,627) | (40,075) | (29,530) | (896) | (30,426) |
| Gross transfers between funds | | 33,740 | (33,740) | - | 7,503 | (7,503) | - |
| Net income/(expenditure) for the year/ Net movement in funds | | <u>38,292</u> | <u>(78,367)</u> | <u>(40,075)</u> | <u>(22,027)</u> | <u>(8,399)</u> | <u>(30,426)</u> |
| Fund balances at 1 July 2022 | | <u>14,103</u> | <u>63,352</u> | <u>77,455</u> | <u>36,130</u> | <u>71,751</u> | <u>107,881</u> |
| Fund balances at 30 June 2023 | | <u><u>52,395</u></u> | <u><u>(15,015)</u></u> | <u><u>37,380</u></u> | <u><u>14,103</u></u> | <u><u>63,352</u></u> | <u><u>77,455</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.

HEALTHY LIVING CENTRES ALLIANCE LIMITED

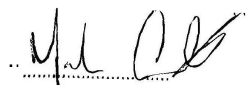
BALANCE SHEET

AS AT 30 JUNE 2023

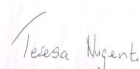
| | Notes | 2023 £ | £ | 2022 £ | £ |
|---|-------|----------------|---------------|---------------|---------------|
| Current assets | | | | | |
| Debtors | 9 | 42,559 | | 9,508 | |
| Cash at bank and in hand | | 174,885 | | 89,687 | |
| | | <u>217,444</u> | | <u>99,195</u> | |
| Creditors: amounts falling due within one year | | | | | |
| | 10 | (180,064) | | (21,740) | |
| Net current assets | | | <u>37,380</u> | | <u>77,455</u> |
| Income funds | | | | | |
| Restricted funds | 12 | | (15,015) | | 63,352 |
| Unrestricted funds | | | 52,395 | | 14,103 |
| | | | <u>37,380</u> | | <u>77,455</u> |

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 27 March 2024



Mr M Connolly
Trustee



Ms T Nugent
Trustee

Company Registration No. NI653799

HEALTHY LIVING CENTRES ALLIANCE LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2023

| | Notes | 2023 £ | £ | 2022 £ | £ |
|--|-------|-----------|-----------------------|-----------|----------------------|
| Cash flows from operating activities | | | | | |
| Cash generated from operations | 16 | | 85,198 | | 7,567 |
| Net cash used in investing activities | | | - | | - |
| Net cash used in financing activities | | | - | | - |
| Net increase in cash and cash equivalents | | | <u>85,198</u> | | <u>7,567</u> |
| Cash and cash equivalents at beginning of year | | | 89,687 | | 82,120 |
| Cash and cash equivalents at end of year | | | <u><u>174,885</u></u> | | <u><u>89,687</u></u> |

HEALTHY LIVING CENTRES ALLIANCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies

Charity information

Healthy Living Centres Alliance Limited is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Maureen Sheehan Centre, 106 Albert Street, Belfast, BT12 4HL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, 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 financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

These financial statements have been prepared on a going concern basis notwithstanding the fact that the charity had a low level of free reserves at the balance sheet date. The charity has secured funding for the continued delivery of services up until at least 2025. In addition, expenditure primarily relates to the delivery of funded services and, as such, any drop in income should result in a corresponding drop in expenditure. The charity has no significant financial liabilities or commitments. Accordingly, having taken all factors into account, the directors consider it appropriate that the financial statements for the year ended 30 June 2023 be prepared on a going concern basis.

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.

1.4 Income

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 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

HEALTHY LIVING CENTRES ALLIANCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

1 Accounting policies (Continued)

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.6 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.

1.7 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.

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.

1.8 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.

HEALTHY LIVING CENTRES ALLIANCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

2 Charitable activities

| | Pain Support | Mental Health Foundation | Other Charitable Activities | Heritage for Health | Total 2023 | Pain Support | Other Charitable Activities | Warm, Well & Connected | Total 2022 |
|----------------------------------|----------------|--------------------------|-----------------------------|---------------------|----------------|---------------|-----------------------------|------------------------|----------------|
| | 2023 | 2023 | 2023 | 2023 | | 2022 | 2022 | 2022 | |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Services provided under contract | 125,800 | 17,327 | 44,718 | - | 187,845 | 91,436 | 57,500 | - | 148,936 |
| Performance related grants | - | - | - | 27,359 | 27,359 | - | - | 4,000 | 4,000 |
| Other income | - | - | 17,957 | - | 17,957 | 3,400 | 16,102 | - | 19,502 |
| | <u>125,800</u> | <u>17,327</u> | <u>62,675</u> | <u>27,359</u> | <u>233,161</u> | <u>94,836</u> | <u>73,602</u> | <u>4,000</u> | <u>172,438</u> |
| Analysis by fund | | | | | | | | | |
| Unrestricted funds | - | - | 17,957 | - | 17,957 | 3,400 | 4,455 | - | 7,855 |
| Restricted funds | <u>125,800</u> | <u>17,327</u> | <u>44,718</u> | <u>27,359</u> | <u>215,204</u> | <u>91,436</u> | <u>69,147</u> | <u>4,000</u> | <u>164,583</u> |
| | <u>125,800</u> | <u>17,327</u> | <u>62,675</u> | <u>27,359</u> | <u>233,161</u> | <u>94,836</u> | <u>73,602</u> | <u>4,000</u> | <u>172,438</u> |

HEALTHY LIVING CENTRES ALLIANCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

3 Other income

| | Unrestricted funds | Unrestricted funds |
|-----------------|--------------------|--------------------|
| | 2023 | 2022 |
| | £ | £ |
| Membership fees | 13,250 | 14,875 |

HEALTHY LIVING CENTRES ALLIANCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

4 Charitable activities

| | Pain Support | Mental Health Foundation | Other Charitable Activities | Heritage for Health | Total 2023 | Pain Support | Other Charitable Activities | Total 2022 |
|--|----------------|--------------------------|-----------------------------|---------------------|----------------|---------------|-----------------------------|----------------|
| | 2023 £ | 2023 £ | 2023 £ | 2023 £ | £ | 2022 £ | 2022 £ | £ |
| Programme delivery costs | 139,970 | 5,238 | 45,079 | 29,106 | 219,393 | 76,429 | 83,313 | 159,742 |
| Share of support costs (see note 5) | 33,117 | 14,595 | 4,769 | 10,762 | 63,243 | 23,303 | 28,934 | 52,237 |
| Share of governance costs (see note 5) | - | - | 3,850 | - | 3,850 | - | 5,760 | 5,760 |
| | <u>173,087</u> | <u>19,833</u> | <u>53,698</u> | <u>39,868</u> | <u>286,486</u> | <u>99,732</u> | <u>118,007</u> | <u>217,739</u> |
| Analysis by fund | | | | | | | | |
| Unrestricted funds | 17,675 | - | 8,980 | - | 26,655 | 3,400 | 48,860 | 52,260 |
| Restricted funds | 155,412 | 19,833 | 44,718 | 39,868 | 259,831 | 96,332 | 69,147 | 165,479 |
| | <u>173,087</u> | <u>19,833</u> | <u>53,698</u> | <u>39,868</u> | <u>286,486</u> | <u>99,732</u> | <u>118,007</u> | <u>217,739</u> |

HEALTHY LIVING CENTRES ALLIANCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

| 5 Support costs | Support costs | Governance costs | 2023 | Support costs | Governance costs | 2022 |
|--|---------------|------------------|---------------|---------------|------------------|---------------|
| | £ | £ | £ | £ | £ | £ |
| Bank charges | 212 | - | 212 | 182 | - | 182 |
| Wages and Salaries | 9,581 | - | 9,581 | - | - | - |
| Insurance | 807 | - | 807 | 738 | - | 738 |
| Computer & Technical Support | 182 | - | 182 | 1,046 | - | 1,046 |
| Facilitation & Management Fees | 17,675 | - | 17,675 | 3,400 | - | 3,400 |
| Accounting, Legal & Professional Fees | 580 | - | 580 | 6,835 | - | 6,835 |
| Office / General Administration | 1,050 | - | 1,050 | 240 | - | 240 |
| Miscellaneous costs | 1,334 | - | 1,334 | 2,715 | - | 2,715 |
| Support salaries | 31,822 | - | 31,822 | 37,081 | - | 37,081 |
| Audit fees | - | 3,850 | 3,850 | - | 5,760 | 5,760 |
| | <u>63,243</u> | <u>3,850</u> | <u>67,093</u> | <u>52,237</u> | <u>5,760</u> | <u>57,997</u> |
| Analysed between Charitable activities | <u>63,243</u> | <u>3,850</u> | <u>67,093</u> | <u>52,237</u> | <u>5,760</u> | <u>57,997</u> |

Governance costs includes payments to the auditors of £3,850 (2022 - £5,760) for audit fees.

6 Trustees

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

7 Employees

The average monthly number of employees during the year was:

| 2023 Number | 2022 Number |
|----------------|----------------|
| <u>1</u> | <u>-</u> |

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

HEALTHY LIVING CENTRES ALLIANCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

9 Debtors

| | 2023 | 2022 |
|---|---------------|--------------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Other debtors | - | 121 |
| Prepayments and accrued income | 42,559 | 9,387 |
| | <u>42,559</u> | <u>9,508</u> |

10 Creditors: amounts falling due within one year

| | 2023 | 2022 |
|-----------------|----------------|---------------|
| | £ | £ |
| Other creditors | 6,584 | - |
| Accruals | 173,480 | 21,740 |
| | <u>180,064</u> | <u>21,740</u> |

11 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

HEALTHY LIVING CENTRES ALLIANCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 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:

| | Movement in funds | | | | Movement in funds | | | | Balance at 30 June 2023 £ |
|-------------------------------------|--------------------------------|----------------------------|----------------------------|----------------|--------------------------------|----------------------------|----------------------------|-----------------|---------------------------------|
| | Balance at 1 July 2021 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 1 July 2022 £ | Incoming resources £ | Resources expended £ | Transfers £ | |
| Warm, Well and Connected | 3,503 | 4,000 | - | (7,503) | - | - | - | - | - |
| Persistent Pain Management | 68,248 | 91,436 | (96,332) | - | 63,352 | 125,800 | (155,412) | (33,740) | - |
| Transform Your Trolley | - | 57,500 | (57,500) | - | - | 44,718 | (44,718) | - | - |
| Bogside and Brandywell Health Forum | - | 6,000 | (6,000) | - | - | - | - | - | - |
| PHA slow cookers | - | 5,647 | (5,647) | - | - | - | - | - | - |
| Mental Health Foundation | - | - | - | - | - | 17,327 | (19,833) | - | (2,506) |
| Heritage 4 Health | - | - | - | - | - | 27,359 | (39,868) | - | (12,509) |
| | <u>71,751</u> | <u>164,583</u> | <u>(165,479)</u> | <u>(7,503)</u> | <u>63,352</u> | <u>215,204</u> | <u>(259,831)</u> | <u>(33,740)</u> | <u>(15,015)</u> |

HEALTHY LIVING CENTRES ALLIANCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

13 Explanatory notes to the funds

(i) Restricted funds

(a) Pain Support Programme

Better Days Pain Support Programme is a collaborative cross-sectoral project aimed at improving social and mental health outcomes for people experiencing chronic pain in NI. Partners include the Healthy Living Centre Alliance (community), Public Health Agency (PHA), Health & Social Care Board (HSCB), Queens University Dept of Psychology, doctors and pharmacists. The project began as a successful pilot in 2017 and has since evolved into a region-wide series of programmes facilitating a support and self-management approach to pain using a community development model. The transfer of funds relates to income that is attributable to the daily running of Healthy Living Centre Alliance Ltd.

(b) Transform Your Trolley

Safefood Ireland has again partnered with the Healthy Living Centre Alliance to launch its hugely successful 'Transform Your Trolley' programme in communities across Northern Ireland to support families to improve their shopping trolleys by replacing fatty and sugary foods with healthy, balanced choices. The Alliance has requested that Old Library Trust HLC take responsibility for coordination of the project with funds from Safefood via HLC Alliance Ltd.

(c) Mental Health Foundation

The Mental Health for Better Days project aims to develop a mental health wellbeing module within the HLCA's award-winning Better Days Chronic Pain Management programme, creating a tailored programme to protect the mental health of people living with long-term physical health conditions. This partnership will continue until 31/07/2024 and the current fund deficit will be covered by income received during the remaining period of the partnership.

(d) Heritage 4 Health

Heritage 4 Health is a partnership between Northern Ireland Environment Link and Healthy Living Centre Alliance. Funded by the National Lottery Heritage Fund, Heritage for Health is a social prescribing programme. Heritage 4 Health is designed to increase access to, and time spent on activities known to enhance individual health and wellbeing. Programme participants are referred through Healthy Living Centres across Northern Ireland and facilitated to help envisage their lives in the future with hope and positivity. This partnership will continue until 30/04/2024 and the current fund deficit will be covered by income received during the remaining period of the partnership.

14 Analysis of net assets between funds

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total Unrestricted funds 2023 £ | Restricted funds 2022 £ | Total 2022 £ |
|---|--|--|--|--|-----------------------------|
| Fund balances at 30 June 2023 are represented by: | | | | | |
| Current assets/(liabilities) | 52,395 | (15,015) | 37,380 | 14,103 | 77,455 |
| | <u>52,395</u> | <u>(15,015)</u> | <u>37,380</u> | <u>14,103</u> | <u>77,455</u> |

15 Related party transactions

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

HEALTHY LIVING CENTRES ALLIANCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

| 16 Cash generated from operations | 2023 | 2022 |
|--|---------------|--------------|
| | £ | £ |
| Deficit for the year | (40,075) | (30,426) |
| Movements in working capital: | | |
| (Increase)/decrease in debtors | (33,051) | 44,237 |
| Increase/(decrease) in creditors | 158,324 | (6,244) |
| Cash generated from operations | <u>85,198</u> | <u>7,567</u> |

17 Analysis of changes in net funds
The charity had no debt during the year.