

Charity registration number NIC108557

Company registration number NI653799 (Northern Ireland)

HEALTHY LIVING CENTRES ALLIANCE LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

HEALTHY LIVING CENTRES ALLIANCE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms N Brennan Mr M Connolly Mr C Corr Mr L T Devine Ms E Gingles Mr M Mowen Ms B Conway Ms T Nugent Mr G Magowan	(Appointed 12 December 2023)
Secretary	Ms E McShane	
Charity number	NIC108557	
Company number	NI653799	
Principal address	Maureen Sheehan Centre 106 Albert Street Belfast BT12 4HL	
Registered office	Maureen Sheehan Centre 106 Albert Street Belfast BT12 4HL	
Auditor	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ	
Bankers	Danske Bank Donegall Square West Belfast Down BT1 6JS	

HEALTHY LIVING CENTRES ALLIANCE LIMITED

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HEALTHY LIVING CENTRES ALLIANCE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 JUNE 2024

The trustees present their annual report and financial statements for the year ended 30 June 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's 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).

Objectives and activities

The charitable company's objectives are to promote the advancement of health and wellbeing of the inhabitants of Northern Ireland and the Republic of Ireland (hereinafter called 'the beneficiaries' and 'the area of benefit'), by consolidating the reputation and recognition of each of the Healthy Living Centres and to promote in a collaborative way the services that they provide in order to tackle health inequalities and improve the quality of life for the beneficiaries.

The direct benefits which flow from this purpose include;

- improved knowledge, capacity and ability of member groups to identify and target health inequalities and improve mental and physical health in communities experiencing endemic social deprivation;
- increased capability of member groups to collaborate sub-regionally in their own area so as to attract and target resources more accurately at areas of social deprivation;
- increased capability of member groups to collaborate on a regional basis with the public sector so as to attract and target government and charitable resources for and with people in socially deprived neighbourhoods;
- increased capability of member groups to strategise on an all-Ireland basis to attract and target resources at people experiencing poor mental and physical health in socially deprived neighbourhoods.

These benefits are evidenced through feedback from attendees at our training and strategic events using monitoring devices and forms; from surveys conducted with member groups; from outcomes delivered by thematic working groups and cyclical out-turn reports from our regional projects to funders and to the Board of Trustees. There is no harm anticipated from this purpose. The charity's beneficiaries are its members, their managers, staff and volunteers, and people whose lives are improved in or by Healthy Living Centres delivering locally as part of regional thematic, sub-regional and strategic, coordinated activity. A private benefit to trustees may arise from our ongoing programme of thematic training, good practice visits, direct support to groups, financial support through regional projects or information provision. Through this, trustees may gain skills, experience or funding which are transferable to other settings and which may benefit their own community group. These benefits are incidental and necessary to ensure the benefit is provided to our beneficiaries.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

HEALTHY LIVING CENTRES ALLIANCE LIMITED

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

FOR THE YEAR ENDED 30 JUNE 2024

Achievements and performance

2023-24 has seen the Alliance develop and mature as a result of the revised and improved structure, including our approach to scheduled activity and communication. Our progress as a limited company and charity in the 23-24 period has largely been guided by the recommendations arising out of the residential, held in September 2023, which have transformed the Alliance in terms of cohesion, clarity of purpose and structure. The survey conducted in the last quarter of 2024 is proof that members' sense of belonging and general satisfaction is now widespread, meaning that 2025 should be about building on solid foundations at regional and subregional levels.

We have also streamlined our areas of quarterly reporting so that management and staff, the Board of Directors and the wider membership receive a common view of both progress, areas under development and challenges. Primarily, it is the role of Tony, our Regional Coordinator, to ensure that the Board functions properly and, supported by the co-chairs, Teresa Nugent and Martin Connolly, and the members of the Finance and Personnel Working Group, including Liz McShane and Conor Corr, we continue to improve our systems for the benefit of all.

Health improvement is essentially a collaborative process. In terms of our health improvement remit, the Alliance is always seeking to improve upon service delivery as well as seeking out opportunities to develop and expand our regional projects. While these projects bring clear benefit to people, mainly living in areas of high social deprivation, our ethos requires us to do better, to create stronger links with partners, and to explore new opportunities with others.

The last year witnessed the successful conclusion of the Heritage 4 Health project and our partnership with the Northern Ireland Environmental Links. While there has been no obvious route open to us to continue the project, the learning from it will not be lost. It is important for us to acknowledge and thank Project Coordinator, Kelley Hann, for the highly professional way she steered the project and wish her the best of luck in setting up her own business.

Our Better Days project has gone from strength to strength, now in its second year of the DoH contract. The Better Days Steering Group is a well-formed multi-disciplinary body which has brought together a range of specialists to help us do our job better and provides opportunity to enable them to better recognise the merits of the community development approach to long-term conditions. A special mention of and welcome to Heather McFarlane from the PHA who has slotted in well as co-chair of the Steering Group, alongside Tony. With Natasha Moore back from maternity leave into her role as Project Coordinator, 2025 promises to be an exciting year, with new opportunities on the horizon.

In relation to playing our role in tackling the difficult area of smoking, it is important to make special mention of Patricia Flanagan, Oak HLC, in revitalising the Stop Smoking Working Group and Joanne Vance of CDHN with whom we have combined resources in recent times to explore a more nuanced approach to smoking and health inequalities, which is due to take root this year with the Department of Health.

Our Food and Nutrition agenda has been aided in no small measure over the past few years by our relationship with Safefood Ireland. Under the steady hand of Julie White from the Old Library Trust, the Transform Your Trolley programme has proven hugely popular with HLCs of all shapes and sizes.

In 2025, due to the successful bid to the National Lottery, we have been busy laying the foundations of The Wee Group Peer Support Project, a collaboration involving Northern Area Community Partnership and the Mental Health Foundation. The Wee Group has the challenge of distilling the collective experience of all our regional programmes, including Heritage 4 Health, into a bespoke and dynamic process of taking programme beneficiaries up to a higher level of personal development and health improvement knowledge. We appointed Project Coordinator, Amanada McAuley, the best of luck in her new and exciting role, working alongside MHF's Laura Moreland, also recently appointed to the project.

On a wider geographical footing, just recently we had the pleasure of hosting the second leg of the All-Ireland Knowledge Exchange in Armagh City where we have partnered with the Family Resource Centre National Forum on our Better Days Pain Support Project and their Suicide Code of Practice. The event was an aspect of our all-Ireland work developed largely by Tony over the past few years regarding social prescribing and community development approaches to health improvement. The Board looks forward to creating more long-term and sustainable opportunities for all-Ireland development with FRC National Forum and others. On this subject, it is also very heartening to witness another all-Ireland partnership with the FRC National Forum, Weaving Worlds Together, finally get off the ground after a long delay.

HEALTHY LIVING CENTRES ALLIANCE LIMITED

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

FOR THE YEAR ENDED 30 JUNE 2024

We very much appreciate and acknowledge the ongoing financial support from the Public Health Agency towards the Alliance, which we are always keen to build upon. For example, in 23-24, the HLCA was able to lever in more funding from various government and charitable sources to bolster our health improvement projects. A sizeable proportion of it, over £200k, went back out to the members to deliver our regional programmes. On the subject of the PHA, it is highly commendable that health inequalities will now be spread across all sub-departments and themes as part of the new way forward. HLCA will be more than happy to collaborate further with PHA on this basis.

During the year, we have strengthened the team-work approach within the Alliance. It is a difficult undertaking without a central office and the team spread out in all directions. Huge thanks to Tony for leading on this and to Sarah, our resident expert on all things technical which has enabled us to become better connected internally and externally. We also deeply appreciate the central role of Louise on her sure and steady grasp on our financial systems in support of the regional projects and for making our logistical operation appear seamless.

On a wider strategic basis we should note that the Area Integrated Partnership Boards have now been established, and we wish all our HLCA representatives the very best of luck in terms of how they collaborate in making the new integrated care approach more effective in addressing the reality of poverty and its impact on wellbeing and health in our neighbourhoods.

In a similar vein, the work that we have undertaken with the DoH since March 2023 in relation to MDTs, community development and social prescribing, if acted upon and resourced, has the potential to transform how communities, Trusts and primary care work better together to improve life conditions across the board, but especially in relation to those who suffer disproportionately from social inequality.

Finally, the Board would like to thank all the members of the Alliance and all the staff who play a lead or a secondary role within our working group structure. The Alliance runs on good communication, a sound working structure and most of all on good will. In the last 12 months, again as a result of the Residential and the outcomes work undertaken afterwards, it is clear that we're getting the balance of all three. This means that we can look forward with confidence to working with you all members and partners in 2025, which already looks like an exciting series of prospects.

Financial review

The results are set out on pages 13 to 24. The charity recorded net income £46,021 (2023 - net expenditure restated £10,075) for the year. At 30 June 2024, the charity had total Funds of £113,401 (2023 - £67,380).

Reserves Policy

The charity aims to hold reserves that are sufficient to meet running costs. The charity's income is primarily derived from restricted sources, and it has secured funding for the continued delivery of services up until at least the end of 2028. Expenditure primarily relates to the delivery of these funded services and, as such, any drop in income will result in a corresponding drop in expenditure. The charity has no significant financial liabilities or commitments, therefore, a low level of free reserves is appropriate for the charity.

As at 30 June 2024 the charity had sufficient funds to continue to meet its financial obligations as they fall due and, as described in note 1.2, the financial statements have been prepared on a going concern basis. At 30 June 2024 the charity had free reserves of £71,629 (2023 - £67,380). This equates to approximately twelve weeks of expenditure which meets the target level of twelve weeks annual expenditure. The charity's overheads and financial commitments remain relatively low and the level of free reserves held is appropriate for the charity's circumstances. The trustees will continue to monitor the reserves position going forward.

HEALTHY LIVING CENTRES ALLIANCE LIMITED

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

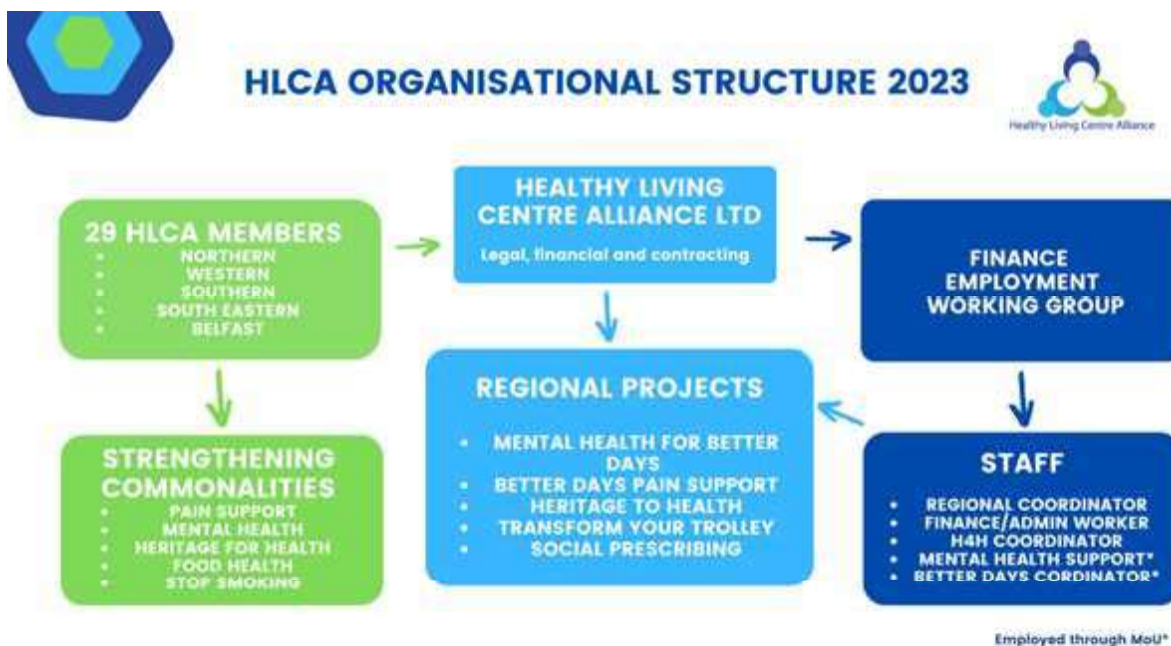
FOR THE YEAR ENDED 30 JUNE 2024

Structure, governance and management

Healthy Living Centres Alliance is a company limited by guarantee and is recognised as a charity by the NI Charities Commission.

Healthy Living Centre Alliance has a Board of Directors, appointed by the members on a cyclical basis, to ensure good governance and provide strategic direction to the Regional Coordinator. The Board meets up to six times per year and receives written updates on progress, partnerships and corporate development matters.

The Board is currently co-chaired by Ms T Nugent and Mr M Connolly.



The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

- Ms N Brennan
- Mr M Connolly
- Mr C Corr
- Mr L T Devine
- Ms E Gingles
- Mr M Mowen
- Ms B Conway
- Ms T Nugent
- Mr G Magowan

(Appointed 12 December 2023)

HEALTHY LIVING CENTRES ALLIANCE LIMITED

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

FOR THE YEAR ENDED 30 JUNE 2024

HLCA Ltd provides employment to four members of staff, either directly contracted or through an MoU:

- Tony Doherty – Regional Coordinator (Heart HLC Contract with PHA)
- Louise Stephenson – Finance and Admin Manager (Direct Employee)
- Sarah Hugget – Regional Programme Support (Direct Employee)
- Kelley Haan – Heritage 4 Health Programme Coordinator (Direct Employee)

The affairs of the HLC Alliance are managed on a day-to-day basis by the Regional Coordinator, Mr T Doherty, including attendance at Working Group meetings and training, regulating the activities of key partnerships such as the All-Ireland Social Prescribing Network, Integrated Care Partnership, Better Days Pain Support Steering Group and Spring Social Prescribing, both DAERA-funded and Lottery-funded.

Subregional HLC Groups

The function and purpose of the Subregional HLC Groups is well reflected in the Alliance MoU. The following Alliance members volunteer additional time as subregional Chairs, ensuring that the groups function by and large as planned:

- Southern Area – Claire Convery – Clanrye
- Belfast Area – Julie Jamieson - Reach Out HLC
- Western Area – George McGowan - Old Library Trust
- Northern Area – Breige Conway – NACN
- South Eastern – Nicholas McCrickard & Gillian Lewis

Risk Management

The Board of Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied those systems and procedures are in place to mitigate those risks.

HEALTHY LIVING CENTRES ALLIANCE LIMITED

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

FOR THE YEAR ENDED 30 JUNE 2024

Statement of Trustees' responsibilities

The trustees, who are also the directors of Healthy Living Centres Alliance Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that GMcG BELFAST be reappointed as auditor of the company will be put at a General Meeting.

Small companies exemption

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.



Mr M Connolly
Director



Ms T Nugent
Director

Date: 31/03/2025

HEALTHY LIVING CENTRES ALLIANCE LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF HEALTHY LIVING CENTRES ALLIANCE LIMITED

Opinion

We have audited the financial statements of Healthy Living Centres Alliance Limited (the 'charity') for the year ended 30 June 2024 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2024 and of its incoming resources and application of resources, including its income and expenditure, for the 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 charity in accordance with the 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 Trustees' 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

HEALTHY LIVING CENTRES ALLIANCE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF HEALTHY LIVING CENTRES ALLIANCE LIMITED

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 trustees 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

HEALTHY LIVING CENTRES ALLIANCE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF HEALTHY LIVING CENTRES ALLIANCE LIMITED

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, 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 the trustees 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 trustees are responsible for assessing the charity'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 the trustees either intend to liquidate the charitable company or to cease operations, or have 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

HEALTHY LIVING CENTRES ALLIANCE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF HEALTHY LIVING CENTRES ALLIANCE LIMITED

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing potential risks of material misstatement in respect of irregularities, including fraud and non-compliances with laws and regulations, we considered the following:

- . The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- . Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- . Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
 - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- . The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

HEALTHY LIVING CENTRES ALLIANCE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF HEALTHY LIVING CENTRES ALLIANCE LIMITED

Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

HEALTHY LIVING CENTRES ALLIANCE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF HEALTHY LIVING CENTRES ALLIANCE LIMITED

Use of our report

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.

Mr Nigel Moore FCA (Senior Statutory Auditor)
for and on behalf of GMcG BELFAST

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Chartered Accountants
Statutory Auditor

Chartered Accountants & Statutory
Auditor
Alfred House
19 Alfred Street
Belfast
BT2 8EQ

HEALTHY LIVING CENTRES ALLIANCE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2024

		Unrestricted funds	Restricted funds	Total	Unrestricted funds as restated	Restricted funds as restated	Total
	Notes	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
Income and endowments from:							
Charitable activities	2	10,144	320,445	330,589	17,957	245,204	263,161
Other income	3	12,500	-	12,500	13,250	-	13,250
Total income		<u>22,644</u>	<u>320,445</u>	<u>343,089</u>	<u>31,207</u>	<u>245,204</u>	<u>276,411</u>
Expenditure on:							
Charitable activities	4	33,410	263,658	297,068	26,655	259,831	286,486
Total expenditure		<u>33,410</u>	<u>263,658</u>	<u>297,068</u>	<u>26,655</u>	<u>259,831</u>	<u>286,486</u>
Net income/(expenditure)		<u>(10,766)</u>	<u>56,787</u>	<u>46,021</u>	<u>4,552</u>	<u>(14,627)</u>	<u>(10,075)</u>
Transfers between funds		-	-	-	63,740	(63,740)	-
Net movement in funds	6	<u>(10,766)</u>	<u>56,787</u>	<u>46,021</u>	<u>68,292</u>	<u>(78,367)</u>	<u>(10,075)</u>
Reconciliation of funds:							
Fund balances at 1 July 2023		<u>82,395</u>	<u>(15,015)</u>	<u>67,380</u>	<u>14,103</u>	<u>63,352</u>	<u>77,455</u>
Fund balances at 30 June 2024		<u><u>71,629</u></u>	<u><u>41,772</u></u>	<u><u>113,401</u></u>	<u><u>82,395</u></u>	<u><u>(15,015)</u></u>	<u><u>67,380</u></u>

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

HEALTHY LIVING CENTRES ALLIANCE LIMITED

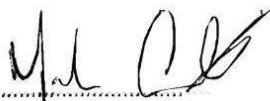
BALANCE SHEET

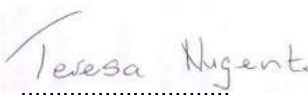
AS AT 30 JUNE 2024

		2024		2023 as restated	
	Notes	£	£	£	£
Current assets					
Debtors	10	21,518		72,559	
Cash at bank and in hand		131,544		174,885	
		<u>153,062</u>		<u>247,444</u>	
Creditors: amounts falling due within one year	11	<u>(39,661)</u>		<u>(180,064)</u>	
Net current assets			<u>113,401</u>		<u>67,380</u>
Income funds					
Restricted funds	13		41,772		(15,015)
Unrestricted funds			<u>71,629</u>		<u>82,395</u>
			<u>113,401</u>		<u>67,380</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 31/03/2025


.....
Mr M Connolly
Trustee


.....
Ms T Nugent
Trustee

Company Registration No. NI653799

HEALTHY LIVING CENTRES ALLIANCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

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 2028. 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 2024 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 or grantors 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 2024

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 2024

2 Income from charitable activities

	Pain support	Mental health foundation	Other charitable activities	Heritage for health	Total	Total
	2024	2024	2024	2024	2024	2023
	£	£	£	£	£	£
Services provided under contract	145,000	12,858	53,177	-	211,035	217,845
Performance related grants	-	-	-	111,910	111,910	27,359
Other income	-	-	7,644	-	7,644	17,957
	<u>145,000</u>	<u>12,858</u>	<u>60,821</u>	<u>111,910</u>	<u>330,589</u>	<u>263,161</u>
Analysis by fund						
Unrestricted funds	-	-	10,144	-	10,144	17,957
Restricted funds	145,000	12,858	50,677	111,910	320,445	245,204
	<u>145,000</u>	<u>12,858</u>	<u>60,821</u>	<u>111,910</u>	<u>330,589</u>	<u>263,161</u>
Previous year:		Pain support	Mental health foundation	Other charitable activities	Heritage for health	Total
		2023	2023	2023	2023	2023
		£	£	£	£	£
Services provided under contract		155,800	17,327	44,718	-	217,845
Performance related grants		-	-	-	27,359	27,359
Other income		-	-	17,957	-	17,957
		<u>155,800</u>	<u>17,327</u>	<u>62,675</u>	<u>27,359</u>	<u>263,161</u>
Analysis by fund						
Unrestricted funds		-	-	17,957	-	17,957
Restricted funds		155,800	17,327	44,718	27,359	245,204
		<u>155,800</u>	<u>17,327</u>	<u>62,675</u>	<u>27,359</u>	<u>263,161</u>

HEALTHY LIVING CENTRES ALLIANCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

3 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Membership fees	12,500	13,250

4 Expenditure on charitable activities

	Pain support 2024 £	Mental health foundation 2024 £	Other charitable activities 2024 £	Heritage for health 2024 £	Total 2024 £
Direct costs					
Programme delivery costs	28,412	856	50,678	102,347	182,293
Share of support and governance costs (see note 5)					
Support	38,711	15,479	26,117	27,176	107,483
Governance	-	-	7,292	-	7,292
	<u>67,123</u>	<u>16,335</u>	<u>84,087</u>	<u>129,523</u>	<u>297,068</u>
Analysis by fund					
Unrestricted funds	-	-	33,410	-	33,410
Restricted funds	67,123	16,335	50,677	129,523	263,658
	<u>67,123</u>	<u>16,335</u>	<u>84,087</u>	<u>129,523</u>	<u>297,068</u>
Previous year:					
	Pain support 2023 £	Mental health foundation 2023 £	Other charitable activities 2023 £	Heritage for health 2023 £	Total 2023 £
Direct costs					
Programme delivery costs	139,970	5,238	45,079	29,106	219,393
Share of support and governance costs (see note 5)					
Support	33,117	14,595	4,769	10,762	63,243
Governance	-	-	3,850	-	3,850
	<u>173,087</u>	<u>19,833</u>	<u>53,698</u>	<u>39,868</u>	<u>286,486</u>
Analysis by fund					
Unrestricted funds	17,675	-	8,980	-	26,655
Restricted funds	155,412	19,833	44,718	39,868	259,831
	<u>173,087</u>	<u>19,833</u>	<u>53,698</u>	<u>39,868</u>	<u>286,486</u>

HEALTHY LIVING CENTRES ALLIANCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

5 Support costs allocated to activities

	2024 £	2023 £
Staff costs	47,647	-
Bank charges	233	212
Travel expenses	4,986	-
Insurance	1,885	807
Computer & technical support	1,148	182
Facilitation & management fees	18,513	17,675
Legal & professional fees	9,422	580
Office & general administration	9,500	1,050
Miscellaneous costs	6,964	1,334
Support salaries	10,627	41,403
Governance costs	3,850	3,850
	<u>114,775</u>	<u>67,093</u>
Analysed between:		
Pain support	38,711	33,117
Mental health foundation	15,479	14,595
Other charitable activities	33,409	8,619
Heritage for health	27,176	10,762
	<u>114,775</u>	<u>67,093</u>

6 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	3,850	3,850
	<u>3,850</u>	<u>3,850</u>

7 Trustees

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

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	3	1
	<u>3</u>	<u>1</u>

HEALTHY LIVING CENTRES ALLIANCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

8 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	44,811	-
Social security costs	2,836	-
	<u>47,647</u>	<u>-</u>

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

9 Taxation

The charity is exempt from income tax and capital gains tax to the extent that its income and gains are applied for charitable purposes. No tax charge has arisen in the year.

10 Debtors

Amounts falling due within one year:	2024 £	2023 £
Prepayments and accrued income	<u>21,518</u>	<u>72,559</u>

11 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		68	-
Deferred income	12	3,000	-
Other creditors		410	6,584
Accruals and deferred income		<u>36,183</u>	<u>173,480</u>
		<u>39,661</u>	<u>180,064</u>

12 Deferred income

	2024 £	2023 £
Other deferred income	<u>3,000</u>	<u>-</u>

HEALTHY LIVING CENTRES ALLIANCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

12 Deferred income (Continued)

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	3,000	-
	<u>3,000</u>	<u>-</u>
Movements in the year:		
Deferred income at 1 July 2023	-	-
Resources deferred in the year	3,000	-
	<u>3,000</u>	<u>-</u>
Deferred income at 30 June 2024	<u>3,000</u>	<u>-</u>

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 July 2023 £	Incoming resources £	Resources expended £	Transfers £	At 30 June 2024 £
Pain support programme	-	145,000	(67,123)	-	77,877
Transform Your Trolley	-	50,677	(50,677)	-	-
Mental Health Foundation	(2,506)	12,858	(16,335)	-	(5,983)
Heritage 4 Health	(12,509)	111,910	(129,523)	-	(30,122)
	<u>(15,015)</u>	<u>320,445</u>	<u>(263,658)</u>	<u>-</u>	<u>41,772</u>
	<u><u>(15,015)</u></u>	<u><u>320,445</u></u>	<u><u>(263,658)</u></u>	<u><u>-</u></u>	<u><u>41,772</u></u>
Previous year:	At 1 July 2022	Incoming resources £	Resources expended £	Transfers £	At 30 June 2023 £
Persistent Pain Management	63,352	155,800	(155,412)	(63,740)	-
Transform Your Trolley	-	44,718	(44,718)	-	-
Mental Health Foundation	-	17,327	(19,833)	-	(2,506)
Heritage 4 Health	-	27,359	(39,868)	-	(12,509)
	<u>63,352</u>	<u>245,204</u>	<u>(259,831)</u>	<u>(63,740)</u>	<u>(15,015)</u>
	<u><u>63,352</u></u>	<u><u>245,204</u></u>	<u><u>(259,831)</u></u>	<u><u>(63,740)</u></u>	<u><u>(15,015)</u></u>

HEALTHY LIVING CENTRES ALLIANCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2023	Incoming resources	Resources expended	Transfers	At 30 June 2024
	£	£	£	£	£
General funds	82,395	22,644	(33,410)	-	71,629
	<u>82,395</u>	<u>22,644</u>	<u>(33,410)</u>	<u>-</u>	<u>71,629</u>
Previous year:	At 1 July 2022	Incoming resources	Resources expended	Transfers	At 30 June 2023
	£	£	£	£	£
General funds	14,103	31,207	(26,655)	63,740	82,395
	<u>14,103</u>	<u>31,207</u>	<u>(26,655)</u>	<u>63,740</u>	<u>82,395</u>

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
At 30 June 2024:			
Current assets/(liabilities)	71,629	41,772	113,401
	<u>71,629</u>	<u>41,772</u>	<u>113,401</u>
	<u>71,629</u>	<u>41,772</u>	<u>113,401</u>
	Unrestricted funds	Restricted funds	Total
	2023	2023	2023
	£	£	£
At 30 June 2023:			
Current assets/(liabilities)	82,395	(15,015)	67,380
	<u>82,395</u>	<u>(15,015)</u>	<u>67,380</u>
	<u>82,395</u>	<u>(15,015)</u>	<u>67,380</u>

HEALTHY LIVING CENTRES ALLIANCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

16 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 July 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 31 October 2024 and the current fund deficit will be covered by income received during the remaining period of the partnership.

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

HEALTHY LIVING CENTRES ALLIANCE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

18 Prior period adjustment

Changes to the balance sheet

	At 30 June 2023		
	As previously reported	Adjustment	As restated
	£	£	£
Current assets			
Debtors due within one year	42,559	30,000	72,559
	<u> </u>	<u> </u>	<u> </u>
Income funds			
Restricted funds	(15,015)	-	(15,015)
Unrestricted funds	52,395	30,000	82,395
	<u> </u>	<u> </u>	<u> </u>
Total equity	<u>37,380</u>	<u>30,000</u>	<u>67,380</u>

Changes to the profit and loss account

	Period ended 30 June 2023		
	As previously reported	Adjustment	As restated
	£	£	£
Income from:			
Charitable activities	233,161	30,000	263,161
	<u> </u>	<u> </u>	<u> </u>
Total income	246,411	30,000	276,411
	<u> </u>	<u> </u>	<u> </u>
Net movement in funds	(40,075)	30,000	(10,075)
	<u> </u>	<u> </u>	<u> </u>

19 Prior period adjustment

During the year the charity received grant income of £30,000. The charity was entitled to this income at 30 June 2023 and, as such, it should have been accounted for as accrued restricted fund income in the prior year financial statements. A prior year adjustment has been processed and the impact of the adjustment is to increase restricted income by £30,000 in the year ended 30 June 2023, and to increase debtors and restricted funds by £30,000 at 30 June 2023. A prior year adjustment has also been processed to increase the transfer from restricted funds to unrestricted funds by £30,000.