

**Charity registration number NIC100857**

**Company registration number NI039643 (Northern Ireland)**

**ARC HEALTHY LIVING CENTRE LIMITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# ARC HEALTHY LIVING CENTRE LIMITED

## CONTENTS

---

	<b>Page</b>
Charity Information	1
Chairman's statement	2
Trustees' report	3 - 12
Independent auditor's report	13 - 15
Statement of financial activities	16 - 17
Balance sheet	18
Statement of cash flows	19
Notes to the financial statements	20 - 31

---

# ARC HEALTHY LIVING CENTRE LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Terry Magee (Chairperson) Dr Laura McDonnell (Vice Chairperson) Wesley Knox (Audit Committee Chairperson) David Monaghan Terence Maye Trevor Kirkpatrick Mannix Magee Andrew Magee Anne Molloy Edwina Read
<b>Secretary</b>	David Monaghan
<b>Senior management</b>	Jenny Irvine (Chief Executive Officer)
<b>Charity number</b>	NIC100857
<b>Company number</b>	NI039643
<b>Registered office</b>	116 /122 Sallyswood Irvinestown Co Fermanagh BT94 1HQ
<b>Auditor</b>	Moore (NI) LLP 21/23 Clarendon Street Derry/Londonderry BT48 7EP
<b>Bankers</b>	Danske Bank Main Street Irvinestown Enniskillen Co. Fermanagh BT94 1GJ
<b>Solicitors</b>	TT Montague 50 - 52 Main Street Irvinestown Fermanagh BT49 1GL

# ARC HEALTHY LIVING CENTRE LIMITED

## CHAIRMAN'S STATEMENT

### FOR THE YEAR ENDED 31 MARCH 2024

---

I am delighted to introduce you to the ARC Healthy Living Centre 2024 annual report, outlining the activity and achievement of the past year.

Our board has fully met their governance requirements and are compliant with company and charity law. Our ambition for 2023-2024 was to safeguard our core services and develop quality provision in line with the needs that exist and are emerging. We met that ambition, and more. We recognise the health and social care landscape in the area we operate in is under extreme pressure; both primary and secondary care services are increasingly subject to unplanned collapse, however now more than ever, we must focus on prevention and a wellness culture and in doing so the community sector must be recognised as invaluable allies.

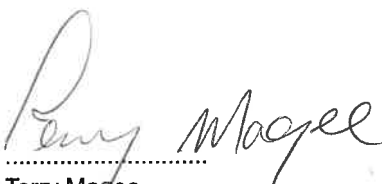
I am pleased to report that ARC continues to provide a broad range of services across the community we serve, it is notable that referrals have increased across the areas of family support and low threshold addiction. Whilst as in previous years ARC has responded to the existing and emerging needs within our community, this year we have seen more crisis in our communities, we know seem to be 'reacting' on a daily basis to members of the community coming through our door in need of emergency health or social care responses.

All our core projects were based on community research and evidence informed responses, increasingly we are responding in an 'emergency service' way. Whilst in the past we have been led by data and best evidence increasingly we are articulating emerging trends that may not yet be statistically significant but at a community level are very significant indeed. We are based within a community with complex needs and our community knows our doors are open when other agencies more appropriate, competent, and resourced to respond cannot be easily accessed. We are dealing with people experiencing acute ill health or acute social need, we are responding within our competencies, managing what we safely can and signposting and engaging with others.

This year we are continuing to deepen the theory underpinning our practice with a focus on learning and sharing best practice public / population health strategy and engaging with department and agencies to assist engagement at local level and shape effective policy development. Concurrently we are supporting the implementation of local responses to cost of living pressures and food and fuel poverty, working in partnership with other community / voluntary sector partners to delivery practical help. In many cases we are not adequately resourced for staffing, fewer people are more complex work, we are experiencing higher levels of staff stress as a result.

Even when faced with challenges we have embraced creativity, our summer programmes were greatly enriched by the team of enthusiastic peer volunteers, indeed in this reporting year we have established plans to link with Duke of Edinburgh or Gaisce the President's Award. This year the board recognised the need to progress services that are sustainable whilst also focusing on the interests of people and planet, dependence on short term funding is not the answer to long term issues, more focus on social enterprise will be encouraged and supported.

In closing I would like to thank our staff for their continued support and enthusiasm. I have always maintained that our greatest asset is our people, and we greatly appreciate the inspirational staff that have delivered services through the most challenging of time. I acknowledge the agencies that have supported our growth and continue to take an active interest in our activity. I also extend our sincere thanks to our external auditors.



Terry Magee  
Chairman

Date: 18 September 2024

# ARC HEALTHY LIVING CENTRE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2024

---

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

#### **Objectives and activities**

ARC Healthy Living Centre Ltd was registered with The Charity Commission for Northern Ireland (NIC100857) in February 2015. Application Number: 2001257

#### **The objects of the charity as stated in the memorandum of association are:**

To promote the benefit of the inhabitants of Northern Ireland and the bordering counties of the Republic of Ireland by establishment of a centre (the ARC Centre) and the provision of holistic health improvement programmes, without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advice education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the said inhabitants.

#### **Public Benefit**

We have referred to the Charity Commission's general guidance on Public Benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees have considered how the planned activities of the organisation will contribute to the aims and objectives that have been established for the charity.

We have continued to develop our policies and practices and indeed this year's annual report takes us further along the line of good practice in terms of reporting and disclosure.

#### **Public benefit statement (cross referenced against objects)**

To promote the benefit of the inhabitants of Northern Ireland and the bordering counties of the Republic of Ireland by establishment of centre (the ARC Centre), the benefits are derived from the additional services delivered to the community from within the centre and staff and services outreaching from the centre:

in the case of the advancement of holistic health improvement, individuals become well, or their health improves as a result of receiving pulmonary / respiratory support, breast feeding support, falls prevention programmes, smoking cessation support, cancer awareness, diet and nutrition advice and stress management support. Harm associated with chronic addiction is reduced to individuals, families and the wider community because of supporting those excluded from participation, the reduced consumption and harm caused by alcohol, prescription drugs and illicit substances, the provision of befriending, advocacy, recreational programmes and food.

Children (including those with disabilities) benefit through the provision of specialist childcare, development and sensory support and obesity prevention. Adults and children benefit through the advancement of education, enhanced knowledge and understanding through receiving education and awareness raising in relation to addictions, sexual health, mental health and training and employment opportunities.

ARC facilitates engagement between service providers and the communities of benefit. There is a direct benefit through ARC facilitating quarterly meetings between statutory agencies and residents the benefit being greater community participation and empowerment and the advancement of citizenship and community development.

In the case of improving the conditions of life, ARC supports the relief of poverty through the provision of food and recreational opportunities to people who would otherwise be excluded from participation as a result of poverty or lack of access to services.

# ARC HEALTHY LIVING CENTRE LIMITED

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

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### **How are the benefits capable of being demonstrated?**

These benefits are demonstrated through feedback from families and service users. We measure impact using a range of tools (impact measurement tool, family star, teen star, alcohol star) and regular independent evaluations of our services are commissioned. We engage with service users through established forums and our service users participate in regional service user networks. We evaluate all programmes and make changes as appropriate, based on participant feedback. We attend bi-monthly community forums where we answer to the community in relation to the services we provide.

#### **Who are the intended beneficiaries?**

- The elderly (Long term conditions, pulmonary support, falls prevention, telephone support)
- Rurally isolated (Area of benefit is predominately rural)
- Young people (range of services: Surestart, EDGE, summer programmes, child contact etc.)
- Short and long term unemployed
- People with Drug / Alcohol dependencies
- Those with mental health problems
- Families on low incomes
- All sections of the Northern Ireland community
- Adults and Children with special needs

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

During the year we continually responded to the existing and emerging needs within our community. All our projects are based on community research and evidence informed responses. We have listened to what works and worked to compile evidence around areas of inequality. We work closely to the Marmot principles:

#### **Giving every child the best start in life**

CHERISH Surestart, by far our largest service delivering to over 1,500 children and families across the County. We are also seeing a drop in our access rates and this is likely to continue with less staff. As at 31st March families accessing SS services equated to 64.36% (target 80%). The project seeks to increase the number of parenting programmes, healthy eating, support to children with additional needs, programmes for dads and working parents, however, having a flat budget we are unable to do this.

Access Child Contact Centre we had a total of 9 families using our service regularly. Over the course of the year. Active Allsorts our childcare service has completed an excellent inspection and is registered to deliver care to 30 children each day. 197 primary school aged children participated in our seasonal summer programme and we supported 45 young people deliver over 3000 hours of peer support. This year continued with a series of health improving behaviours incorporated into our programme and once again we measured behavior and attitudinal changes

#### **Enabling all people to maximise their capabilities and have control over their lives**

We engaged 138 People through the Stepping On falls programme.

All targets relating to the Community food initiative project were exceeded, delivery of 4 small events, 2 large events and essential training to staff and community.

With support of staff and 1 trained volunteer 2,288 calls were made via CHIT CHAT to address loneliness and rural isolation for 11 elderly people.

We are working in partnership with CDHN, and 5 groups have been mentored through the PHA Funded Elevate initiative. In the past year we have hosted bi monthly community information exchange forms with local residents and quarterly interagency meetings with agencies tasked with service delivery. We have participated in action research with regard to prescription medicines and presented at research launch. We had a submission poster exhibited at the Ireland Public Health Conference, detailing our research on fuel poverty.

# **ARC HEALTHY LIVING CENTRE LIMITED**

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

**FOR THE YEAR ENDED 31 MARCH 2024**

---

### **Ensuring a healthy standard of living for all**

We have supported over 120 people through SOLACE and participated in external research and evaluation of our this threshold addiction service. We have presented at the Fermanagh / Omagh Poverty conference. We continue to greatly value volunteers in our programmes, all of our board of directors are volunteers (10). 1 volunteer makes chit chat calls 2 days a week, a small team of trained vetted volunteers support access child contact, peer volunteers support cherish Surestart breastfeeding. 45 youth volunteers contribute to EDGE summer services, all hours were calculated and recorded, this year this will support the achievements of the DoE award (approx. 3,000 hours). 1 volunteer supported active Allsorts homework support. 2 volunteers supported solace. The volunteer led knitting / crochet group continues to grow in popularity, receiving extensive publicity in year through supporting a PHA initiative to support breast feeding.. During the year we reported a very high level of community satisfaction, although we are now facing waiting lists situations.

### **Creating fair employment and good work for all**

We have provided employment to over 60 staff and completed staff satisfaction survey and action plan. We acknowledge community / voluntary sector terms and conditions do not match that of our statutory partners and we are actively seeking to respond. We have faced recruitment and retention issues linked to lack of funding certainty the Cherish has experienced financial pressures in year, to manage increasing costs the project has had to reduce staffing by 3 post, thereby affecting targets and reducing delivery.

### **Creating and developing healthy and sustainable places and communities.**

We have worked with QUB GP Society on a Greener practice information event in October 2023. When evidence has challenged practice we have reshaped and amended our service offering. We scan journals and share best practice information and research on our social media platforms. We have taken action to address social inequality, supported the delivery of food and fuel equity (Social supermarket, meals breaks and more, foodbank). We regularly participate in the Community Development practitioners forum and co-chair the SCFH steering group. We respond to DOH opportunities to formally participate and secured a place on the strategic reform of children's social care.

We had a community engagement presentation excepted and will present our engagement approaches at an international integrated care conference in April 2024. We promote sustainable practices across all our services and have worked with a Project in Galway submitting a joint funding application aiming to address climate change and promote sustainable communities.

### **In cost support to other services via the use of our space has increased we provide a warm space facility, with free hot drinks and Wi-Fi during the winter month proving daily service to vulnerable people.**

- We are placing increasing focus on quality assurance and are widely regarded as an exemplar placement for health and social care students with under and post graduate opportunities provided across a wide range of disciplines (nursing, social work, physio, medicine etc).
- We have invested in training to ensure the quality of our leadership and governance, we have registered nurses and a registered dietician on the team.
- 1 staff members commenced a Post Graduate training in Healthcare leadership

### **Future goals 2024 25:**

1. Build the profile of ARC, advocate and seek to shape policy at regional and local level to promote health equality to support rural population health and social care needs.
2. Build sustainability structures and community confidence to enable us recruit and retain highly skilled staff.
3. Respond flexibly and compassionately to emerging community need.
4. Continually seek to improve our practice and service to our community

# ARC HEALTHY LIVING CENTRE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

### **Mission and Purpose** *"Helping People to Help Themselves"*

**Vision for ARC Healthy Centre**  
*"To become an independent community led regulated organisation to support the longer term vision of achieving a composite health, wellbeing and empowerment service providing the maximum range of opportunities for healthy and creative living"*



### **Values of ARC Healthy Living Centre - The Strategic Compass**

**Passion** - Displaying a strong work ethic and having deep passion for the way we work and how we do our level best for place, people and environment.

**Honesty and Integrity** - Being honest and displaying high standards of integrity in everything we do.

**Continuous Improvement and Excellence** - Never accepting that things cannot be done better, having an open mind and learning from mistakes.

**Compassion** - Our services will be non-judgemental, empathic, showing concern, understanding and encouraging resilience.

**Innovative** - Being aware of current research and policy, distilling key messages, leading and delivering practical high quality evidence based interventions, influencing the future.

**Being Relevant and Needs Driven** - Knowing and reflecting today's needs and anticipating tomorrow's.

**It is Not Our Money** - Practice good financial stewardship - by working efficiently, avoiding waste of time, resources and money.

**Self-Care** - We are a caring organisation, with a good work/life balance where personal physical and mental wellbeing are important. We take work seriously but ourselves less so



# ARC HEALTHY LIVING CENTRE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

### Financial review

With the aid of sound financial management and support of both its staff and directors, ARC generated a positive financial outcome for the period with a net increase in funds.

Principal funding sources are outlined under core programmes, in addition a percentage of core costs was supported by PHA the shortfall met by full cost recovery principles applied to core programme support.

### Reserves policy

#### Reserves Policy

A formal policy on reserves was agreed at the 10 October 2005 meeting of the Audit committee. It states:

"The trustees of ARC HLC have set a reserves policy which requires that:

- Reserves be maintained at a level which ensures that the organization's core activity could continue during a period of unforeseen difficulty.
- A proportion of reserves be maintained in a readily realisable form.
- The calculation of the required level of reserves is an integral part of this organisation's planning, budget and forecast cycle.

The policy considers the risk that annual income could vary substantially at short notice from that budgeted. The reserves accordingly should reflect three to six months expenditure. The Board will now annually demonstrate the ARC Healthy Living Centre Ltd redundancy liability and present this as part of the annual accounts.

### Investment policy

#### Investment Powers and Policy

A review of investment returns was conducted by the Audit Committee and funds allocated to the best rate on return with exiting bank The Company has no external investments other than those reported on in the financial statements.

### Risk Management Strategy

The Charities SORP requires the trustees of all charities to produce a statement confirming all the major risks to which the charity is exposed, as identified by the trustees; it also requires that systems are put in place to mitigate those risks.

A risk assessment should be carried out and approved by the board annually.

Major risks have been identified and having analysed those risks in terms of their likelihood and potential impact on ARC HLC LTD a risk register has been drawn up in order to prioritise risks which require action this year. A key element in the management of financial risk was the development of a reserves policy which is reviewed regularly by the board.

The risk register was updated quarterly and presented to audit committee

### Vision

During the year ARC board and senior team worked to define exactly what ARC meant to them, what mattered most and collectively agreed a strategy compass, the compass has been shared and is now displayed in all settings.

### Plans for future periods

ARC has ambitious plans for the future, we wish to actively reduce health and educational inequality. We continue to be committed to serving our community with high quality, relevant and cost effective services and remain grateful for the help we receive from an assortment of funders and supporters to help us achieve that aim.

The ARC Centre's principal focus is on people experiencing health inequality, who are often hard to reach through conventional health sector channels or services. We recognise that we need to work hard to make contact with those who need our services most and that they will often have a complex range of problems. Invariably, this means they will require different types of services and that we need to work with them over an extended period of time to enable them to bring about positive transformation in lives.

# ARC HEALTHY LIVING CENTRE LIMITED

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

### FOR THE YEAR ENDED 31 MARCH 2024

---

Our approach is therefore based on 3 key features:

- Accessibility: an emphasis on making it easy for people to access the support that they need. We remove barriers by bringing projects and services together and by being friendly, open and accessible.
- Life Course Services: an ability to offer a very broad range of projects and services, so that users can find help at all stages of life, from Sure start to our chat services we want to be consistently there to support our community. We want to deliver specific services and be flexible enough to support with related or underlying issues.
- Longevity: a recognition that people will often need to undertake a long and slow journey with the Centre in order to gradually build up the skills and self-confidence they need to overcome challenges and that our support and forward strategies as an organisation need to be configured to encourage this.

These three features make the ARC Healthy Living Centre an extremely effective community hub operating in deprived areas.

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

##### **Governing Document**

ARC Healthy Living Centre is a company limited by guarantee and accepted as charitable by the HMRC under reference XR 46779. The ARC Healthy Living Centre is registered with The Charity Commission for Northern Ireland NIC100857

The company was incorporated on 15 November 2000, as Irvinestown Community Partnership ARC Ltd, the memorandum and articles of association were updated in May 2006 to note the change of name to ARC Healthy Living Centre Limited and to increase the area of benefit. The liability of members is limited in that every member of the company undertakes to contribute an amount not exceeding £1 in the event of the company being wound up.

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:

Terry Magee (Chairperson)  
Dr Laura McDonnell (Vice Chairperson)  
Wesley Knox (Audit Committee Chairperson)  
David Monaghan  
Terence Maye  
Trevor Kirkpatrick  
Mannix Magee  
Andrew Magee  
Anne Molloy  
Edwina Read

##### *Recruitment and appointment of trustees*

##### **Recruitment and Appointment of Directors**

The directors of the company are also charity trustees and under the company's memorandum and articles of association are known as members of the company. Under the requirements of the memorandum and articles of association at every AGM one third of the directors who are subject to rotation shall retire and may be re-elected if they are so willing and accepted by the board.

##### **Directors' Induction and Training**

All new directors are given an induction by the Chairperson and CEO, significant emphasis being placed upon the legal obligations under company and charity law. Areas covered during induction include:

- Governing document
- Strategic plan
- Company financial procedures, including account presentation
- Current sponsors and supporters
- Staff introductions
- Tour of projects
- Core policy and procedures

# ARC HEALTHY LIVING CENTRE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

The board currently consists of nine highly skilled directors who administer the charity. The Team are:

**Chairperson: Terry Magee** is a retired Chief Superintendent with An Garda Síochána and was Divisional Officer in charge of the Donegal Division and has 500 staff and 45 Garda stations under her direction. In addition she has extensive experience of EU funding in the border context having served as a member of the Partnership Board for the Peace 3 Programme financed by the EU programme for Peace and Reconciliation. Mrs Magee served as a member of Donegal County Development Board and this provides an effective interagency platform for strategic collaboration on joint priorities in relation to county Development. Terry joined the ARC board in 2005 and has acted as Vice Chairperson for three years before assuming the role of Chairperson.

**Vice Chairperson: Dr Laura McDonnell**, GP partner and Regional Clinical Lead for the Western Integrated Care Partnership, specialist interest in early intervention, maternal services and palliative care. Dr McDonnell is pioneering the use of new technologies and mobile apps, innovating and responding to a new generation to support health care delivery, Dr McDonnell administers and quality assures the NI breastfeeding support on-line forum, this was a direct response to the lack of traditional support to new breast feeding mothers after hospital discharge.

**David Monaghan BEM** is Company Secretary has been involved in Scouting for almost 30 years, both local and national level, holding the position of National Commissioner for Ventures (16-21 years old). In 2020 Scouting Ireland bestowed upon Mr Monaghan the Order of Cu Chulainn, the highest honour in Scouting. Mr Monaghan is also current Chairperson of the Rural Transport Company for Fermanagh and is acutely aware of the rural geography and infrastructure problems in the area of benefit. Mr Monaghan was awarded the British Empire Medal in 2015.

**Mr Trevor Kirkpatrick** is a long serving director at ARC and also director of an international children's charity that delivers health and social care relief in an international context.

**Mr Mannix Magee**, is a serving Director of ARC and has a background in Education. Mr Magee has fostered collaborative working with primary and post primary education institutions and recognises the value of health and education sharing and exchanging information and ideas. Mr Magee has a special interest in community approaches to addressing addiction and established a low threshold service which now covers the southern sector of the western Trust. Mr Magee is a Trustee of Irvinestown Fairs and Markets Trustees, a community owned trust with the potential to invest in projects that promote social change and is a serving director of Irvinestown Trsutee Enterprise Company Ltd, an award winning, non profit taking social enterprise.

**Mr Ted Maye** is an ARC director and chair of the Community Partnership (36 voluntary groups that meet bi-monthly). Mr Maye ensures public involvement is "real not rhetoric" in ARC, the service user voice is at the table at all times. Mr Maye is particularly engaged in the development and delivery of services to marginalised communities. Public involvement in ARC is paramount to the success and design of project delivery, our projects are shaped 'with' or 'by' members of the public rather than 'to', 'about' or 'for' them. Whilst all of us are actual, former or indeed potential users of health and social care services, there is an important distinction to be made between the perspectives of the public and the perspectives of people who have a professional role in health and social care services.

**Wesley Knox** a highly experienced accountant , having spent 28 years with a local Structural Steel Engineering Company operating in International markets, fulfilling the role of Finance and Personnel Director. He has extensive knowledge in Quality Management Systems. Currently Finance Director and Company Secretary of Fisher Holdings (NI) limited a local Investment Company. Wesley is also Trustee of Irvinestown Fairs & Market Trustees.

**Andrew Magee** has been in legal practice since 2000. He has in recent years specialised in Family law - children and matrimonial. Andrew a trained mediator - civil and family - and is a member of Barrister Mediation Service.

**Anne Molloy** Having studied at St. Mary's College in Belfast, after graduating, Mrs Molloy spent a year on sabbatical when she was president of the Students Union. Her first teaching job was at St. Aidan's High School in Derrylin, where she spent a year before accepting a position at her old school in Irvinestown in 1984. She said: "I've always had a connection with my local community and I was delighted to get employment in Irvinestown." She was subsequently appointed as vice-principal of the school for 14 years before becoming principal in 2017. Anne retired in 2023. Anne is involved in Parish work within Irvinestown and was a past recipient of the Margaret Wilson Award for voluntary endeavour. Anne has been a supporter of ARC activity since its inception and agreed to act as Trustee in 2022.

# ARC HEALTHY LIVING CENTRE LIMITED

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

### FOR THE YEAR ENDED 31 MARCH 2024

---

**Edwina Read** is current principal of Irvinestown Primary school, she completed teacher training at Stranmillis College Belfast and graduated in 1990. Edwina has taught at Irvinestown Primary schools since 1992 and was appointed Vice-Principal in 1999 and Principal in 2017. Edwina has always been interested in developing the school, whilst keeping the child at the centre and has been a long time supporter of ARC services for children and families, she was nominated to the board at the AGM in 2022.

#### *Organisational structure*

##### **Organisation**

In the year 2023-2024 the format of board meetings followed a "RAG" performance management review system by which targets were coded Red, Amber and Green. RAG status reporting is widely used within ARC and project managers are asked to indicate how well a project is doing using the series traffic lights. A red traffic light indicates problems, amber the target is not fully met and, green indicates things are going well.

The RAG reports given instant indication of areas requiring board attention. Greater focus was placed on strategic direction at board level with operational activity presented monthly at a senior management team meeting, one week prior to the board meeting, whereby senior staff identified key areas requiring board input or ratification.

To ensure compliance with governing documents and the main aims and objectives of the healthy living centre, ARC HLC Ltd has complied with governing documents and adhered to requirements of charitable status.

Following on from strategic review and in line with good governance the timing of board meetings was altered to quarterly and to be conducted the week before the return of quarterly submission to funders, so with full data and information board could sign off on and authorise reporting.

##### **Governance Overview**

###### **Board meetings**

- 19th April 2023
- 17th May 2023 Emergency Board Planning meeting 9Surestart budget projections)
- 11th October 2023
- 20th December 2023
- 12th January 2024

###### **Senior Management Team (SMT)**

- Jenny Irvine, CEO
- Maeve Linton, Surestart Manager
- Aidan Ormsby, Operations Manager
- Charlene Walls, Quality Assurance / Compliance Officer
- Annemarie Keenan, Family Support Lead
- Claire Kelly, Childcare Setting lead
- Claire Holmes, Community Food Initiative Project Lead
- Maura Murphy / Dannille Maguire, ACCESS Child Contact Co-ordinator (Job share)

Whilst the Trustees are responsible for all the charity's actions, day-to-day operations and decision-making continue to be delegated to a Senior Management Team who report directly to the Board.

The Senior management team are supported by a range of external service providers (IT EOS Systems, Allen People Solutions Payroll services Moore NI).

# ARC HEALTHY LIVING CENTRE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

### *Induction and training of trustees*

The board has established appropriate controls and reporting mechanisms to ensure that the SMT operates within the scope of the powers delegated to it.

All matters not specifically reserved to the board and necessary for the day-to-day operations of the charity are delegated to management. Specifically, the responsibilities of management are:

- Operate within delegated authority limits set by the board
- Reporting to the board in a timely manner and against agreed criteria
- Formulating and recommending the strategic direction of the charity
- Translating the approved strategic plan into annual operating and financial plans
- Managing the human, physical and financial resources
- Compliance of the charity with relevant laws and regulations
- Deliver agreed performance measures
- Develop, implement and manage the risk management and internal compliance and control systems
- Develop, implement and update policies and procedures

### *Relationship with related parties*

#### **Related Parties**

ARC HLC has a close relationship with Irvinestown Trustee Enterprise Company Ltd. (ITEC). Both organisations actively promote the well-being of the people of Irvinestown. ITEC provides ARC with essential gift aid; comparative to its surpluses created through non-profit taking economic development. Furthermore, ITEC provides invaluable in-kind resources including corporate services support. Two of the directors of ARC HLC are currently also directors of ITEC. ITEC is landlord to the ACTIVE ALLSORTS Project and Cherish Creche / 2-year-Old based in the Market Yard.

#### **Statement of trustees' responsibilities**

The trustees, who are also the directors of ARC Healthy Living Centre 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 Moore (NI) LLP be reappointed as auditor of the company will be put at a General Meeting.

# ARC HEALTHY LIVING CENTRE LIMITED

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

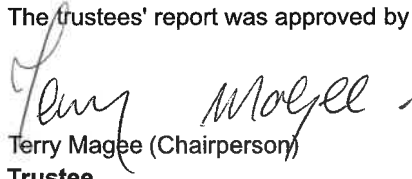
**FOR THE YEAR ENDED 31 MARCH 2024**

---

### **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.



Terry Magee (Chairperson)  
Trustee

18 September 2024

# ARC HEALTHY LIVING CENTRE LIMITED

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF ARC HEALTHY LIVING CENTRE LIMITED

---

#### Opinion

We have audited the financial statements of ARC Healthy Living Centre Limited (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of 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 31 March 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 accounts 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.

#### 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.

# ARC HEALTHY LIVING CENTRE LIMITED

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF ARC HEALTHY LIVING CENTRE LIMITED

---

#### **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.

#### **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.

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

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Based on our understanding of the charitable company and its operating environment, we determined that the most significant frameworks which have a direct impact on the preparation of the financial statements are those related to the reporting framework, (FRS 102, the Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, the Charity SORP and the Companies Act 2006). Additionally, we concluded that there are significant laws and regulations in relation to the company's charitable status and activities of which non-compliance may have a material effect on the financial statements.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur, including evaluating management's incentives and opportunities to manage earnings or influence the reported results. From the results of our assessment, we determined that the principal risks of fraud relate to posting inappropriate journal entries and use of charity funds for purposes outside of restrictions imposed by the donor. In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override.



# ARC HEALTHY LIVING CENTRE LIMITED

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF ARC HEALTHY LIVING CENTRE LIMITED

---

#### Audit response to risks identified

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. Audit procedures performed by the engagement team included:

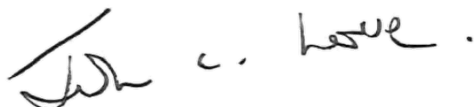
- We obtained an understanding of the charitable company's internal control systems in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- We obtained an understanding of how the charitable company complies with relevant laws and regulations, including those as a result of its registration with the Charity Commission for Northern Ireland and charitable status with HM Revenue & Customs, by making enquiries of management and those charged with governance.
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff to identify any instances of non-compliance with laws and regulations.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud
- Reviewing minutes of meetings of those charged with governance
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- We test the completeness of income to address the risk of fraud in revenue recognition.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.
- Auditing the risk of use of charity funds outside of restrictions imposed by the donor by review of funding letters of offer to identify restrictions, and review of funding claims prepared by management to check compliance with restrictions.

We communicated relevant 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. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment through collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charitable 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 charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**John Love (Senior Statutory Auditor)**  
for and on behalf of Moore (NI) LLP

18 September 2024

**Chartered Accountants**  
**Statutory Auditor**

21/23 Clarendon Street  
Derry/Londonderry  
BT48 7EP

# ARC HEALTHY LIVING CENTRE LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

Current financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
<b>Income from:</b>						
Donations and legacies	3	10,294	-	4,702	14,996	11,571
Charitable activities	4	-	-	1,283,582	1,283,582	1,383,004
Other trading activities	5	108,387	-	29,791	138,178	140,222
Investments	6	22,406	-	-	22,406	2,606
<b>Total income</b>		<b>141,087</b>	<b>-</b>	<b>1,318,075</b>	<b>1,459,162</b>	<b>1,537,403</b>
<b>Expenditure on:</b>						
Raising funds	7	80,854	-	-	80,854	86,772
Charitable activities	8	-	21,613	1,413,332	1,434,945	1,425,282
<b>Total expenditure</b>		<b>80,854</b>	<b>21,613</b>	<b>1,413,332</b>	<b>1,515,799</b>	<b>1,512,054</b>
<b>Net income/(expenditure) and movement in funds</b>		<b>60,233</b>	<b>(21,613)</b>	<b>(95,257)</b>	<b>(56,637)</b>	<b>25,349</b>
<b>Reconciliation of funds:</b>						
Fund balances at 1 April 2023		960,898	709,561	327,979	1,998,438	1,973,089
<b>Fund balances at 31 March 2024</b>		<b>1,021,131</b>	<b>687,948</b>	<b>232,722</b>	<b>1,941,801</b>	<b>1,998,438</b>

All income and expenditure derive from continuing activities.

# ARC HEALTHY LIVING CENTRE LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

Prior financial year		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	11,571	-	-	11,571
Charitable activities	4	-	-	1,383,004	1,383,004
Other trading activities	5	106,917	-	33,305	140,222
Investments	6	2,606	-	-	2,606
<b>Total income</b>		<u>121,094</u>	<u>-</u>	<u>1,416,309</u>	<u>1,537,403</u>
<b>Expenditure on:</b>					
Raising funds	7	86,772	-	-	86,772
Charitable activities	8	-	22,513	1,402,769	1,425,282
<b>Total expenditure</b>		<u>86,772</u>	<u>22,513</u>	<u>1,402,769</u>	<u>1,512,054</u>
<b>Net income/(expenditure) and movement in funds</b>		34,322	(22,513)	13,540	25,349
<b>Reconciliation of funds:</b>					
Fund balances at 1 April 2022		926,576	732,074	314,439	1,973,089
<b>Fund balances at 31 March 2023</b>		<u>960,898</u>	<u>709,561</u>	<u>327,979</u>	<u>1,998,438</u>

# ARC HEALTHY LIVING CENTRE LIMITED

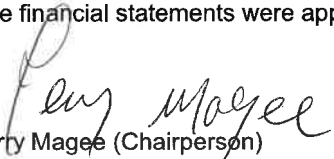
## BALANCE SHEET


AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	13		888,174		920,093
<b>Current assets</b>					
Debtors	14	47,079		78,128	
Cash at bank and in hand		1,042,933		1,030,825	
		1,090,012		1,108,953	
<b>Creditors: amounts falling due within one year</b>	15	(36,385)		(30,608)	
<b>Net current assets</b>			1,053,627		1,078,345
<b>Total assets less current liabilities</b>			1,941,801		1,998,438
<b>The funds of the charity</b>					
Restricted income funds	16		232,722		327,979
Unrestricted funds - general			1,021,131		960,898
Unrestricted funds - designated	17		687,948		709,561
			1,941,801		1,998,438

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 18 September 2024

  
Terry Magee (Chairperson)  
Trustee

  
Wesley Knox (Audit Committee Chairperson)  
Trustee

Company registration number NI039643 (Northern Ireland)

# ARC HEALTHY LIVING CENTRE LIMITED

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	24		(7,655)		105,100
<b>Investing activities</b>					
Purchase of tangible fixed assets		(2,643)		-	
Investment income received		22,406		2,606	
<b>Net cash generated from investing activities</b>			19,763		2,606
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			12,108		107,706
Cash and cash equivalents at beginning of year			1,030,825		923,119
<b>Cash and cash equivalents at end of year</b>			1,042,933		1,030,825

# ARC HEALTHY LIVING CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1 Accounting policies

##### Charity information

ARC Healthy Living Centre Limited is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 116 /122 Sallyswood, Irvinestown, Co Fermanagh, BT94 1HQ.

##### 1.1 Accounting convention

The accounts 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)" (as amended by "Amendments to FRS 102 - Triennial Review 2017 - Incremental improvements and clarifications" for accounting periods commencing from 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

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.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

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 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 on charitable activities includes the costs services undertaken to further the purposes of the charity.

Cost of raising funds comprise the costs associated with generating donations and fundraising income.

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

# ARC HEALTHY LIVING CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

### 1 Accounting policies

(Continued)

#### 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:

Freehold land and buildings	4% reducing balance
Fixtures and fittings	straight line over 5 years
Computers	straight line over 3 years
Health Village	4% 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 the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible 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.

#### **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.

# ARC HEALTHY LIVING CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1 Accounting policies

(Continued)

##### **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 Taxation

The company is a charity and is recognised as such by HM Revenue & Customs under the charity tax reference XR 46779. As a result, there is no liability to taxation on any of its income.

#### 1.11 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.

#### 1.12 Capital Grants

Income from capital grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Capital grants in relation to the Health Village are categorised as a designated fund. Depreciation is subsequently charged against the fund each year equivalent to the rates charged on the relevant assets in question.

#### 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.



# ARC HEALTHY LIVING CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	10,294	4,702	14,996	11,571	-	11,571

### 4 Income from charitable activities

	Restricted funds 2024 £	Restricted funds 2023 £
Operation of healthy living projects		
Grant funding	1,283,582	1,383,004

#### Analysis of grant funding

	Operation of healthy living projects 2024 £	Operation of healthy living projects 2023 £
-		
Dept Education - HSCB - Cherish	1,001,727	1,007,104
Dept Health - Asymptomatic Covid Testing Service	-	5,419
PHA - ARC core & Edge	110,981	133,113
PHA - De Paul - Solace	103,596	108,952
WHSCT - Access & Solace ENRA	37,539	36,392
Community Food Initiative - SECAD Partnership	7,923	-
Community Foundation	-	3,160
Lottery Foundation - Rethink - Solace	-	58,914
BB Health Forum - ARC core	-	23,949
NI Housing Executive	10,000	-
Other	11,816	6,001
	1,283,582	1,383,004

# ARC HEALTHY LIVING CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 5 Income from other trading activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Active Allsorts	86,914	-	86,914	79,974	-	79,974
SSAVI	12,105	-	12,105	14,562	-	14,562
Solar Panel/Biomass	1,968	-	1,968	2,266	-	2,266
Room Hire	4,900	-	4,900	5,690	-	5,690
Programme Facilitation	-	29,791	29,791	-	33,305	33,305
Other trading income	2,500	-	2,500	4,425	-	4,425
Other trading activities	<u>108,387</u>	<u>29,791</u>	<u>138,178</u>	<u>106,917</u>	<u>33,305</u>	<u>140,222</u>

### 6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>22,406</u>	<u>2,606</u>

The charity's investment income arises from interest bearing deposit accounts.

### 7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Raising funds</b>		
Active Allsorts	63,689	62,619
SSAVI	17,165	24,153
	<u>80,854</u>	<u>86,772</u>

# ARC HEALTHY LIVING CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 8 Expenditure on charitable activities

	Operation of healthy living projects 2024 £	Operation of healthy living projects 2023 £
<b>Direct costs</b>		
Staff costs	1,008,416	1,010,680
Depreciation and impairment	33,972	34,402
Other staff costs	45,675	40,993
Programme and activity costs	132,257	119,842
Property costs	83,356	100,901
Office, IT and administration costs	84,071	69,822
Consulting and professional fees	38,910	42,928
Sundry expenses	8,288	5,714
	<u>1,434,945</u>	<u>1,425,282</u>
<b>Analysis by fund</b>		
Unrestricted funds - designated	21,613	22,513
Restricted funds	<u>1,413,332</u>	<u>1,402,769</u>
	<u>1,434,945</u>	<u>1,425,282</u>

### 9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>34,562</u>	<u>35,090</u>

### 10 Trustees

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

### 11 Employees

The average monthly number employees during the year was:

	2024 Number	2023 Number
Average number of staff employed	<u>59</u>	<u>64</u>

# ARC HEALTHY LIVING CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 11 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	962,261	961,711
Social security costs	55,786	55,970
Other pension costs	55,590	55,426
	<u>1,073,637</u>	<u>1,073,107</u>

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

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	<u>263,826</u>	<u>269,149</u>

### 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 13 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Health Village £	Total £
<b>Cost</b>					
At 1 April 2023	420,346	290,045	154,619	982,216	1,847,226
Additions	-	-	2,643	-	2,643
At 31 March 2024	<u>420,346</u>	<u>290,045</u>	<u>157,262</u>	<u>982,216</u>	<u>1,849,869</u>
<b>Depreciation and impairment</b>					
At 1 April 2023	223,006	279,354	146,762	278,011	927,133
Depreciation charged in the year	7,299	840	4,810	21,613	34,562
At 31 March 2024	<u>230,305</u>	<u>280,194</u>	<u>151,572</u>	<u>299,624</u>	<u>961,695</u>
<b>Carrying amount</b>					
At 31 March 2024	<u>190,041</u>	<u>9,851</u>	<u>5,690</u>	<u>682,592</u>	<u>888,174</u>
At 31 March 2023	<u>197,340</u>	<u>10,691</u>	<u>7,857</u>	<u>704,205</u>	<u>920,093</u>

# ARC HEALTHY LIVING CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 13 Tangible fixed assets

(Continued)

116 - 122 Sallyswood, Irvinestown used by the ARC Healthy Living Centre is leased from ITEC and if the charity was unable to deliver its charitable objectives, the building would return to the leaseholder, ITEC.

The Department of Agriculture and Rural Development has provided financial assistance for the construction of the Health & Care Village and has taken a legal charge over the specified land and building as security for a 10 year period effective from 15th July 2015.

### 14 Debtors

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	39,412	70,752
Prepayments and accrued income	7,667	7,376
	<u>47,079</u>	<u>78,128</u>

### 15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	<u>36,385</u>	<u>30,608</u>

### 16 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 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
ARC HLC	144,881	125,710	(181,704)	88,887
Cherish Sure Start	87,750	1,001,727	(1,010,667)	78,810
Solace	48,940	110,976	(144,256)	15,660
Edge	10,009	43,401	(42,129)	11,281
ARC Youth	1,979	2,702	-	4,681
ACCESS	31,573	33,559	(34,576)	30,556
Chit Chat	2,847	-	-	2,847
	<u>327,979</u>	<u>1,318,075</u>	<u>(1,413,332)</u>	<u>232,722</u>

# ARC HEALTHY LIVING CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 16 Restricted funds

(Continued)

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
ARC HLC	118,097	155,557	(128,773)	144,881
Cherish Sure Start	98,265	1,007,104	(1,017,619)	87,750
Solace	59,840	171,846	(182,746)	48,940
Edge	2,059	49,390	(41,440)	10,009
ARC Youth	1,979	-	-	1,979
ACCESS	31,316	32,412	(32,155)	31,573
Chit Chat	2,883	-	(36)	2,847
	<b>314,439</b>	<b>1,416,309</b>	<b>(1,402,769)</b>	<b>327,979</b>

#### ARC Healthy Living Centre

A range of early and upstream interventions are delivered through the ARC. Currently we deliver: community pharmacy service, smoking cessation, sexual health services, drug and alcohol education and treatment services.

#### Cherish Sure Start

Sure Start Crèche offers children between the ages of 0 and 4 an opportunity to reach their full potential through play, in a caring and stimulating environment. Our aim is to improve the well-being of life opportunities for young children aged under 4 through better health, childcare, play and educational programmes, from the moment of conception.

#### Solace

Supportive Opportunities for Living with Addiction in a Community Environment – befriending/advocacy support service aiming to reduce harm, caused by chronic addiction, to individuals, families, and communities.

#### Edge

Work with children from 5 to 16 who are exposed to the impacts of anti-social behaviour, low self-esteem etc. This project will work directly with these children to help improve their opportunities to fulfil their potential in life.

#### ARC Youth

Summer scheme delivered during non-term time to provide programmes and activities for young children.

#### ACCESS

The Arc Child Contact Centre provides a safe, friendly and neutral place where children of separated families can spend time with the parent they no longer live with and sometimes other family members.

#### Chit Chat

Friendly telephone/alert service. Looks to enable older people on pro-actively participating in improving quality of community life. The project aims to promote independent living and reduce isolation.

# ARC HEALTHY LIVING CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 17 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2023 £	Resources expended £	At 31 March 2024 £
ARC Health & Care Village	709,561	(21,613)	687,948
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Resources expended £</b>	<b>At 31 March 2023 £</b>
ARC Health & Care Village	732,074	(22,513)	709,561

ARC Health & Care Village fund is the value of unrestricted funds represented by funding received for capital expenditure in relation to the Health & Care Village. The designated funds balance is equivalent to the depreciated historic cost of the capital expenditure. A sum equivalent to the depreciation charge on the building will be allocated each year to the designated fund, until it is fully amortised.

### 18 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 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	960,898	141,087	(80,854)	1,021,131
<b>Previous year:</b>	<b>At 1 April 2022 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2023 £</b>
General funds	926,576	121,094	(86,772)	960,898

# ARC HEALTHY LIVING CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 19 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>				
Tangible assets	140,710	687,948	59,516	888,174
Current assets/(liabilities)	880,421	-	173,206	1,053,627
	<u>1,021,131</u>	<u>687,948</u>	<u>232,722</u>	<u>1,941,801</u>
	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 March 2023:</b>				
Tangible assets	141,300	709,561	69,232	920,093
Current assets/(liabilities)	819,598	-	258,747	1,078,345
	<u>960,898</u>	<u>709,561</u>	<u>327,979</u>	<u>1,998,438</u>

#### 20 Contingent Liabilities

Certain grants received and receivable may become repayable to the funder if the charity is no longer able to meet the conditions under which they were awarded. Due to the nature of these contingencies it may not be possible to quantify the potential financial effect or give an indication of the timing as to the liabilities that may arise.

#### 21 Events after the reporting date

There have been no significant events affecting the charity after the reporting date.

#### 22 Related party transactions

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

#### 23 Non-audit services provided by auditor

In common with many businesses of our size and nature we use our auditor to assist with the preparation of the financial statements.



# ARC HEALTHY LIVING CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

24	Cash generated from operations	2024 £	2023 £
	(Deficit)/surplus for the year	(56,637)	25,349
	Adjustments for:		
	Investment income recognised in statement of financial activities	(22,406)	(2,606)
	Depreciation and impairment of tangible fixed assets	34,562	35,090
	Movements in working capital:		
	Decrease in debtors	31,049	30,102
	Increase in creditors	5,777	17,165
	<b>Cash (absorbed by)/generated from operations</b>	<b>(7,655)</b>	<b>105,100</b>

## 25 Analysis of changes in net funds

The charity had no material debt during the year.

