

**Charity number: NIC105248/ XT186**

**Company number: NI06450**

**BOGSIDE AND BRANDYWELL HEALTH FORUM**

**(A company limited by guarantee)**

**Directors' report and financial statements**

**for the year ended 31 March 2023**

**BOGSIDE AND BRANDYWELL HEALTH FORUM**  
**(A company limited by guarantee)**

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**BOGSIDE AND BRANDYWELL HEALTH FORUM**  
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**Legal and Administrative Information**

<b>Charity Name</b>	Bogside and Brandywell Health Forum
<b>Charity Number</b>	NIC105248 / XT1867
<b>Company Registration Number</b>	NI064504
<b>Registered Office and Operational Address</b>	The Gasyard Centre 128 Lecky Road Derry BT48 6NP

**Directors of Bogside and Brandywell Health Forum**

Ann Mc Duff  
Maureen Collins  
Liam Quigley  
John Mullan  
Caomhan Logue  
Craig Johnston (Appointed 1 November 2023)  
Dermot O'Hara (Appointed 1 November 2023)  
Laura Webb (Appointed 1 November 2023)  
Robin Percival (Resigned 1 November 2023)  
Jeanette Hutton (Resigned 1 November 2023)  
Clare Gallagher (Resigned 1 November 2023)

<b>Secretary</b>	Brid Coyle (Appointed 1 November 2023) Majella Quigley (Resigned 31 October 2023)
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<b>Auditors</b>	McGroarty McCafferty & Co Accountants and Registered Auditors 2 Carlisle Terrace Derry BT48 6JX
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<b>Bankers</b>	AIB (NI) Meadowbank Derry BT48 7TN
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<b>Solicitors</b>	MacDermott, McGurk & Partners 12 Clarendon Street Derry BT48 7ET
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**BOGSIDE AND BRANDYWELL HEALTH FORUM**  
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The Board of Directors present their report and audited financial statements for the year ended 31 March 2023.

**Principal activity**

The principal activity of the company in the year under review is to improve the health & well being of the Bogside and Brandywell community.

**Company Number** NI064504

**Charity Number** XT1867

**Charity Commission Number** NIC105248

**Directors and their interests**

The directors of the charity for the purposes of charity law and throughout this report are collectively referred to as the directors.

The directors serving during the year and since the year end were as follows:

Ann Mc Duff  
Maureen Collins  
Caomhan Logue  
Liam Quigley  
John Mullan  
Craig Johnston (Appointed 1 November 2023)  
Dermot O'Hara (Appointed 1 November 2023)  
Laura Webb (Appointed 1 November 2023)  
Clare Gallagher (Resigned 1 November 2023)  
Jeanette Hutton (Resigned 1 November 2023)  
Robin Percival (Resigned 1 November 2023)

**Company Secretary**

Brid Coyle

**Management Team**

Aileen McGuinness	General Manager
Aisling Hutton	Health Programme Manager
Michaela O'Hagan	Youth Programme Co-ordinator
Bronagh Cooper	Mental Health Co-ordinator
Clare Cook	Social Prescribing Manager
Mary Breslin	Older People & Adults Programme Manager

**BOGSIDE AND BRANDYWELL HEALTH FORUM**  
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**HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT**

**Purposes and Aims**

The Health Forum is established to advance education, relieve sickness, assist vulnerable people such as those with a disability and the aged and to promote the preservation and protection of health among the inhabitants of the Bogside and Brandywell areas of Derry, their environs in the Derry area and the Western Health & Social Care Trust area (hereinafter called "the area of benefit") without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion by associating the statutory authorities, voluntary organisations and inhabitants in a common effort to advance education about health issues and in particular to:

- a) Promote healthy living and encourage the general public in the area of benefit to live a healthier life for the benefit of the general public in the area of benefit;
- b) Provide or assist in the provision of facilities in the interests of education, with the object of improving the conditions of life for the inhabitants of the area of benefit.

**Our activities**

Our main activities and who we try to help are described below. All charitable activities focus on the advertisement of education and preventative approaches in the promotion of healthy living and are undertaken to further our charitable purposes for the public benefit.

- Health Forum Programmes - Providing a range of healthy living services and facilities to the population of the greater Bogside & Brandywell neighbours, the Triax Neighbourhood Renewal area, and, to an extent, across wider N. Ireland We engage with local and regional business, schools and communities to provide health checks, Open College Network qualifications and health fairs to address health inequalities, promote ways of self-care through health literacy and information to make better life choices. Key health initiatives we aim to address are:

- \* Sedentary lifestyles
- \* Nutrition and diet
- \* Mental Health
- \* Smoking

- Youth Programmes - Projects include Urban Villages Resilience Project, and the FACT Project funded through various bodies: National Lottery Community Fund - Empowering Young People, private and Department of Communities funding with Neighbourhood Partnership (FACT Project) that are designed to support young people to strive, and aspire to achieve their full potential.

- Older Peoples & Adult Activities - including Rethink, Neighbourhood Health Improvement Project, Active Citizenship, Older people clubs and other projects - to build resilience of older people and adults and reduce risk of social isolation and ill-health.

- Social Prescribing Programme - with funding from National Lottery Community Fund & NI Housing Executive to address the social, emotional and practical needs of those aged over 18 by linking them to sources of support and activities within their community, as the lead partner for the Healthy Living Centre Alliance and Scottish Communities for Health and Wellbeing.

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- Mental health activities - The Right Time, Right Place project aims to provide front-line community support, connecting individuals of all ages to suitable sources of emotional, practical, and social mental health support through a variety of one to one therapeutic interventions, bespoke small group mental health and emotional well-being programmes, mental health promotion and awareness events and mental health training options, bring services that people could not afford, to their own community.

#### **Our achievements**

As the holder of the GSK IMPACT Award the Bogside and Brandywell Health Forum strive to maintain a high level of standards across all services. This has seen the Bogside and Brandywell Health Forum increase service provision with a new capital build 'The Shed' where people can come and socialise in the world of woodcraft to reduce isolation and promote wellbeing. We hosted the first mental health summit in Derry and have opened the first referral pathway with Grangewood Acute Mental Health Hospital to support people at discharge to intergrade back into community life. These efforts all play a vital role in improving people's health and wellbeing, reducing the number of people accessing the NHS and statutory services and promoting social interactions to build community capacity.

Bogside Brandywell Health Forum use a range of validated monitoring tools to measure the success of programmes in improving the Health and Wellbeing of participants. Over the year the Bogside Brandywell Health Forum engaged with a number of participants improving health and wellbeing through attendance at physical activity, nutrition, mental health and family health programmes.

#### **Beneficiaries**

Bogside Brandywell Health Forum offer health improvement services for all in our community. Services are offered in a number of venues to ensure maximum accessibility. Bogside Brandywell Health Forum work in partnership with Primary and Post Primary Schools, Youth Service, Business Sectors, Community partners, and Voluntary partners, GP Practices and statutory partners in our programme delivery. On occasions participants pay a nominal fee for programmes however our social economy service is the income generation for the organisation.

#### **Ensuring our purpose is beneficial and not harmful**

Bogside Brandywell Health Forum work closely with our statutory partners and funders to ensure the benefit of our work outweighs any harm. We ensure our work has sound research and validation and use validated tools to measure changes in participants.

#### **Ensuring our work delivers our aims**

We review our aims, objectives and activities each year. This review looks at what we have achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key health improvement initiative and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the Directors consider how planned activities will contribute to the aims and objectives they have set.

## **FINANCIAL REVIEW**

The Health Forum has, through the Finance and Employment Sub Group monitored and reviewed the Financial procedures within the Health Forum. In doing so it has updated its policies and adopted new policies in respect of redundancy and financial reserves which have served to benefit the organisation. The Health Forum continues to seek funding opportunities that can help sustain the project.

## **BOGSIDE AND BRANDYWELL HEALTH FORUM**

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#### **Principal funding sources**

The principal funding sources for the Health Forum are currently by way of grant aid and contracts with a range of external bodies. The principal funders are: Public Health Agency, National Lottery Community Fund (NLCF), Western Health & Social Care Trust, BBC Children in Need, Urban Villages (TEO) and a variety of other small funders and income generation.

#### **Reserves Status**

Overall reserves for the financial year amounted to £224,010. Reserves for the year are split £205,700 unrestricted and £18,310 restricted reserves.

The Board of Directors have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should represent up to six months of the expenditure and provide for redundancy for all staff in the event of a gap or withdrawal of funding, this would total £170,242 (see note 10 for total unrestricted reserves). The remainder of unrestricted reserves would be used for other programmes and salaries that may be a risk in future financial periods.

The reserves are needed to meet the working capital requirement of the charity and the Board are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding for three months.

#### **PLANS FOR FUTURE PERIODS**

Bogside Brandywell Health Forum plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. Bogside Brandywell Health Forum will ensure continued effort is to be made to bolster our capacity to deliver and innovate in respect of health improvement within the immediate target area which may require the securing of additional income from grant aid or contract with an external body or bodies.

Bogside Brandywell Health Forum will continue to work with funders and grant makers to promote health improvement through partnerships in the area of benefit.

Neighbourhood Health Improvement Project - The Neighbourhood Health Improvement Project (NHIP) provides support to 6 locations: Limavady, Strabane, four areas within Derry: Outer West, Outer North, Triax, Waterside with the overall aim to improve community health and wellbeing.

Social Prescribing - work in partnership with Healthy Living Centres in N. Ireland and Community Groups associated with the Scottish Communities for Health and Wellbeing to scale our Social Prescribing Project to other communities.

Right Time, Right Place project is the first community mental health project in the Derry / Strabane District aimed at building a partnership approach across NRA's to improve the mental health of people in communities. The project is aiming to build community capacity and ensure the District is the first Trauma Informed District.

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The organisation is a charitable company limited by guarantee, incorporated on 4 May 2007 and registered as a charity on 26 July 2007. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

**Recruitment and appointment of management committee (Board of Directors)**

The Directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

All members of the Management Committee give their time voluntarily and received no benefits from the Charity.

A number of Directors will retire by rotation and, being eligible, offer themselves for re-election.

**Directors Induction and Training**

Directors are already familiar with the practical work of the Charity having been involved in a range of activities and events over several years. New directors receive a full induction. There is also a Staff Induction pack which is useful in terms of providing a good grounding in the management structure and working parts of the organisation.

**Risk Assessment and Management**

The Board of Directors are duty-bound to review the major risks to which the charity is exposed.

Internal Financial Risks are already minimised by the authorisation of all transactions for project expenditure. All financial matters are scrutinised by the Finance and Employment Sub Group on a regular basis, minutes are taken of the proceedings and relayed to the Board of Directors. Procedures are in place to ensure compliance with health & safety of staff, volunteers and service users.

**Organisational Structure**

The organisation has a Board of eight Directors who meet at least eight times a year to receive Progress Reports from the General Manager relative to the various projects. The Board alternated its meetings between Project Progress meetings and Corporate meeting to ensure a healthy balance between progress on operational matters and building the corporate strength of the organisation.

The Board are responsible for ensuring the strategic direction and policies of the Charity. At present there are eight Directors on the Board from a range of backgrounds.

In an effort to maintain a good skills mix, directors are requested to provide a list of their skills and update it each year. Membership of the Board is reviewed on an ongoing basis by an ad-hoc Membership Committee.



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A system of delegation is in place whereby day to day responsibility for the strategic and full operational development of the charity rests with the General Manager who in turn provides line management to all project managers employed by the Health Forum. The General Manager is responsible for ensuring that the charity delivers the projects and services specified and that key performance indicators are met through a continuous system of personal action plans, line management, managers meetings, staff meetings and annual appraisal.

**Employment and Finance Sub Group**

The Charity has established an Employment and Finance Sub Group in order to deal with and provide focus to the charity's corporate responsibility in relation to all financial and relevant employment matters on a timely basis. The Sub Group meets around 8 times per year and one member of the Sub Group reports to each meeting of the Board of Directors. The General Manager and Office Manager also attend all meetings as requested.

**RESPONSIBILITIES OF THE MANAGEMENT COMMITTEE (BOARD OF DIRECTORS)**

The trustees (who are also directors of Bogside and Brandywell Health Forum for the purposes of company law) are responsible for preparing the Trustees' Annual 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 Board of Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Board should follow best practice and:

1. Select suitable accounting policies and then apply them consistently
2. Make judgements and estimates that are reasonable and prudent
3. Prepare the financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.
4. Observe the methods and principles in the Charities SORP 2019 (FRS 102)
5. State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.

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

**Members of the Management Committee (Board of Directors)**

Members of the Board, who are Directors for the purpose of company law, and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

**Auditors**

In accordance with company law, as the company's directors, we certify that:

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- So far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- As the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.


The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

**Small company provisions**

The report has been prepared in accordance with special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements are approved and authorised for issue by the Board of Directors on 17 November 2023 and signed on their behalf by:

  
**Director**  
MAUREEN COLLINS

  
**Director**  
LIAM QUIGLEY

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**Independent auditor's report to the directors of BOGSIDE AND BRANDYWELL HEALTH FORUM**

**Opinion**

We have audited the financial statements of BOGSIDE AND BRANDYWELL HEALTH FORUM for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, Cashflow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

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 2023, and of its incoming resources and expenditure 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 charitable company 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 directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company'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 directors with respect to going concern are described in the relevant sections of this report.

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**Other information**

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

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

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

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

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' annual report.

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

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

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**Responsibilities of the directors**

As explained more fully in the Directors' Responsibilities Statement set out on page 7, the directors (who are also the directors of the charitable company for the purposes 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 directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless 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.

**Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud;**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. However, the primary responsibility for the prevention and detection of fraud lies with management and the board of directors of the charitable company.

**Identifying and assessing potential risks related to irregularities**

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

- the nature of the industry, sector and the specific control environment which it operates in;
- the charities own assessment of the risks that irregularities may occur, either as a result of fraud or error;
- representations and results from our enquiries with management and the board of directors regarding their own identification and assessment of the risks of irregularities;
- enquiries of management relating to accounting estimates measurements, recognition criteria and justification of such amounts;
- any matters we have identified having obtained and reviewed the charities policies and procedures relating to;
  - \* identifying and assessing if laws and regulations are compliant and whether they are aware of any instances of non-compliance;
  - \* detection and response to the risk of fraud and whether they are aware of any actual, suspected or alleged fraud instances;
  - \* the internal controls designed to mitigate risks or fraud or non-compliance with laws and regulations, and to minimise risk of management overrides of such controls.

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- all matters discussed among the audit engagement team regarding how and where fraud could occur and the potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the charity for fraud. The audit included assessing the procedures and evaluating the measurement of estimations. 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 required an understanding of the legal and regulatory frameworks applicable to the charity and considered that the most significant are the UK Companies Act 2006, SORP 2019 (FRS 102) and Charities Act (Northern Ireland) 2008.

**Audit responses to risks identified**

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures, testing the relevant documentation to assess compliance with the significant laws and regulations - those described as having a direct effect on the financial statements;
- enquiring with management and obtaining third party confirmation from the charitable company's solicitors regarding any actual or 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 board and management meetings, examine forecasting material in line with actual performance, identifying any potential fraud indicators or instances;
- reviewing Companies House and Charity Commission Northern Ireland correspondence, identify any late submissions or omissions of mandatory information;
- review correspondence with HMRC, identifying non compliance of specific information to be disclosed;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of data entries and adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the rationale of any significant transactions that are unusual or outside the normal course of the charities objectives.

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 noncompliance with laws and regulations throughout the audit.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.



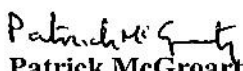
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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.

- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.

-Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

  
**Patrick McGroarty**  
**Senior Statutory Auditor**  
**for and on behalf of**  
**McGroarty McCafferty & Co**  
**Statutory Auditor**

**2 Carlisle Terrace**  
**Derry**  
**BT48 6JX**

**Date: 17 November 2023**

**BOGSIDE AND BRANDYWELL HEALTH FORUM**  
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**Statement of Financial Activities**  
**for the year ended 31 March 2023**

Income and Expenditure	Notes	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
<b>Incoming Resources</b>					
<i>Voluntary Income:</i>					
Grants & Sundry Income	2	196,568	2,105,022	2,301,590	2,048,381
<b>Total Incoming Resources</b>		<u>196,568</u>	<u>2,105,022</u>	<u>2,301,590</u>	<u>2,048,381</u>
<b>Resources Expended</b>					
Management & Administration		206,486	2,104,984	2,311,470	1,909,125
<b>Total Resources Expended</b>	2.1	<u>206,486</u>	<u>2,104,984</u>	<u>2,311,470</u>	<u>1,909,125</u>
<b>Net Incoming / (Outgoing) Resources</b>		(9,918)	38	(9,880)	139,256
Balances brought forward 1 April 2022		200,379	33,511	233,890	94,634
		190,461	33,549	224,010	233,890
Transfer of funds		15,239	(15,239)	-	-
Balances carried forward 31 March 2023	10	<u>205,700</u>	<u>18,310</u>	<u>224,010</u>	<u>233,890</u>

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

All of the above amounts relate to continuing activities.




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**Balance sheet**  
**as at 31 March 2023**

		<b>2023</b>		<b>2022</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Tangible assets	6		18,310		22,547
<b>Current assets</b>					
Debtors	7	240,842		112,990	
Cash at bank and in hand		212,399		547,403	
		<u>453,241</u>		<u>660,393</u>	
<b>Current liabilities</b>					
Bank loans and overdrafts		7,449		2,427	
Other creditors		127,334		407,659	
Accruals		<u>112,758</u>		<u>38,964</u>	
	8	<u>247,541</u>		<u>449,050</u>	
<b>Net current assets</b>			<u>205,700</u>		<u>211,343</u>
<b>Total assets less current liabilities</b>	9		<u>224,010</u>		<u>233,890</u>
<b>Funds</b>					
Unrestricted funds	10		205,700		200,379
Restricted funds	10		<u>18,310</u>		<u>33,511</u>
<b>Total funds</b>			<u>224,010</u>		<u>233,890</u>

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and the Charities SORP 2019 (FRS 102).

The financial statements were approved and authorised for issue by the Board on 17 November 2023 and signed on its behalf by:

  
Director  
MAUREEN COLLINS

  
Director  
LIAM QUIGLEY

Company Number: NI064504

**BOGSIDE AND BRANDYWELL HEALTH FORUM**  
**(A company limited by guarantee)**

**Statement of Cash flows**  
**as at 31 March 2023**

	<b>Note</b>	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
Net (outgoing)/ incoming resources for the year		(9,880)	139,256
Depreciation and impairment		4,237	4,237
(Increase)/ decrease in debtors		(127,852)	(66,383)
(Decrease) / increase in creditors		<u>(201,509)</u>	<u>187,857</u>
<b>Net cash inflow/ (outflow) from operating activities</b>		<b>(335,004)</b>	<b>264,967</b>
Capital expenditure	<b>6.</b>	-	(25,808)
<b>Increase/ (decrease) in cash in the year</b>		<b><u>(335,004)</u></b>	<b><u>239,159</u></b>
<b>Reconciliation of net cash flow to movement in net funds</b>			
<b>Increase/ (decrease) in cash in the year</b>		<b>(335,004)</b>	<b>239,159</b>
<b>Net funds at 1 April 2022</b>		<b><u>547,403</u></b>	<b><u>308,244</u></b>
<b>Net funds at 31 March 2023</b>	<b>11.</b>	<b><u>212,399</u></b>	<b><u>547,403</u></b>

## **BOGSIDE AND BRANDYWELL HEALTH FORUM**

### **Notes to the accounts**

**for the year ended 31 March 2023**

#### **1. Accounting policies**

The charity is a private limited company by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is The Gas Yard Centre, 128 Lecky Road, Derry, BT48 6NP.

##### **1.1. Accounting convention**

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act (Northern Ireland) 2008 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 published in October 2019 (SORP 2019) and the Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

##### **1.2. Fund accounting**

Unrestricted funds are available for use at the discretion of the directors in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the management committee for particular purposes. Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of appeal.

##### **1.3. Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

## **BOGSIDE AND BRANDYWELL HEALTH FORUM**

### **Notes to the accounts**

**for the year ended 31 March 2023**

#### **1.4. Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **1.5. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Equipment	- 15% Straight Line
Motor vehicles	- 20% Straight Line

#### **1.6. Debtors & creditors**

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

#### **1.7. Cash at bank**

Cash at bank and cash equivalents are stated at cost at the financial year end.

#### **1.8. Pension costs**

The pension costs charged in the financial statements represent the contributions payable by the charity during the year.

#### **1.9. Going concern**

The financial statements have been prepared on a going concern basis as the directors believe that no material uncertainties exist. The directors have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

# BOGSIDE AND BRANDYWELL HEALTH FORUM

## Notes to the accounts for the year ended 31 March 2023

2. Income	2023 £	2022 £
<b><u>Restricted Income</u></b>		
Public Health Agency	83,951	101,461
DFC - FACT	48,873	-
TEO - Urban Villages	65,846	88,772
WHSCT NHIP	34,751	33,798
St Cecilia's Management	30,680	-
Clothworker	-	10,000
AXA Insurance	-	20,000
Oak HLC	4,288	8,592
WHSCT - CAWT	-	86,744
HLC - Lorag/ Alliance	1,600	6,040
Arts Council NI	5,970	3,030
St Mary's - Active Citizenship	1,251	-
WHSCT - CYPLP	-	15,583
NLCF - Social Prescribing	1,105,079	988,403
Developing Health Communities - NHIP	8,855	8,370
Community Foundation NI	210,580	60,810
National Museum NI	-	4,500
NLCF - Empowering Young People	12,272	99,546
Communities in Transition - OLT	170,926	81,140
BBC Children in Need	19,686	29,948
Awards for All	-	4,527
Active Citizenship	-	2,500
NI Housing Executive	33,738	34,513
Falls Programme	-	1,900
NI Co-Ownership	-	5,000
Derry City & Strabane District Council	20,766	6,492
TNL - FACT	93,132	-
ARC Rethink NI	61,875	57,101
Rank Foundation	20,615	-
University of Ulster	-	1,000
Power NI	-	1,000
Older People & TYT - OLT	-	2,498
Waterside Neighbourhood Partnership	-	23,680
Danny Quigley Fund	70,288	8,522
	<u>2,105,022</u>	<u>1,795,470</u>
<b><u>Unrestricted Income</u></b>		
Project & Administration Income	196,568	222,911
GSK	-	30,000
	<u><u>2,301,590</u></u>	<u><u>2,048,381</u></u>

# BOGSIDE AND BRANDYWELL HEALTH FORUM

## Notes to the accounts

for the year ended 31 March 2023

### (i) Restricted Funds

Funds received which are earmarked by the Funder for specific purposes. Such purposes are within the overall aims of the organisation.

### (ii) Unrestricted Funds

Funds which are expendable at the discretion of the company in furtherance of the aims of the charity. In addition funds may be held in order to finance capital investment and working capital.

### 2.1. Resources Expended

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
Management & Administration	£	£	£	£
Wages & salaries	114,414	604,180	718,594	599,861
Staff healthcare	1,336	25	1,361	819
Staff training	1,303	849	2,152	3,373
Staff pension costs	-	27,179	27,179	29,864
Programme & specialists services costs	16,271	645,356	661,627	364,448
Partner costs	-	761,386	761,386	779,179
Rent	29,262	2,497	31,759	45,806
Marketing	1,860	8,392	10,252	17,928
Repairs & maintenance	759	146	905	3,348
IT Support and computer costs	4,615	1,969	6,584	14,861
Telephone & internet	5,827	3,683	9,510	9,669
Photocopying & stationery	1,642	9,031	10,673	6,221
Insurance	8,340	-	8,340	6,809
Motor & travel expenses	2,443	17,182	19,625	8,063
Audit fees	-	4,033	4,033	4,196
Professional fees	5,022	12,369	17,391	8,071
Sundry expenses	30	469	499	119
Bank charges	41	1,863	1,904	1,034
Subscriptions	671	138	809	1,219
Donations	12,650	-	12,650	-
Depreciation of equipment	-	4,237	4,237	4,237
	<u>206,486</u>	<u>2,104,984</u>	<u>2,311,470</u>	<u>1,909,125</u>

# BOGSIDE AND BRANDYWELL HEALTH FORUM

## Notes to the accounts for the year ended 31 March 2023

### 3. Net (outgoing)/incoming resources for the year

	2023	2022
	£	£
Net (outgoing)/incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	4,237	4,237
Auditor's remuneration	4,033	4,196

### 4. Staff costs

#### Employment costs

	2023	2022
	£	£
Wages and salaries	718,594	599,861
Staff healthcare costs	1,361	819
Pension costs	27,179	29,864
	747,134	630,544

No employee received emoluments of more than £60,000 (2022: None).

#### Number of employees

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2023	2022
	Number	Number
Average number of employees	34	30

### 5. Taxation

As a charity, Bogside and Brandywell Health Forum is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its chargeable objects. Accordingly, no tax charges have arisen in the charity.

**BOGSIDE AND BRANDYWELL HEALTH FORUM**

**Notes to the accounts  
for the year ended 31 March 2023**

**6. Tangible fixed assets**

	<b>Equipment</b>	<b>Motor</b>	<b>Total</b>
	<b>£</b>	<b>vehicles</b>	<b>£</b>
		<b>£</b>	
<b>Cost</b>			
At 1 April 2022	33,594	9,659	43,253
At 31 March 2023	<u>33,594</u>	<u>9,659</u>	<u>43,253</u>
<b>Depreciation</b>			
At 1 April 2022	11,047	9,659	20,706
Charge for the year	<u>4,237</u>	<u>-</u>	<u>4,237</u>
At 31 March 2023	<u>15,284</u>	<u>9,659</u>	<u>24,943</u>
<b>Net book values</b>			
At 31 March 2023	<u><u>18,310</u></u>	<u><u>-</u></u>	<u><u>18,310</u></u>
At 31 March 2022	<u><u>22,547</u></u>	<u><u>-</u></u>	<u><u>22,547</u></u>

**7. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other debtors	<u>240,842</u>	<u>112,990</u>

**8. Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Taxes and social security creditor	-	1,856
Credit cards	7,449	2,427
Other creditors	13,504	13,898
Deferred income	113,830	391,905
Accruals	<u>112,758</u>	<u>38,964</u>
	<u><u>247,541</u></u>	<u><u>449,050</u></u>



# BOGSIDE AND BRANDYWELL HEALTH FORUM

## Notes to the accounts for the year ended 31 March 2023

### 9. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2023 as represented by:			
Tangible fixed assets	-	18,310	18,310
Current assets	226,653	226,588	453,241
Current liabilities	(20,953)	(226,588)	(247,541)
	<u>205,700</u>	<u>18,310</u>	<u>224,010</u>

### 10. Movements in Funds

	At 1 April 2022 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2023 £
<b>Restricted funds:</b>					
Total restricted funds	33,511	2,105,022	(2,104,984)	(15,239)	18,310
<b>Unrestricted funds:</b>					
Total unrestricted funds	<u>200,379</u>	<u>196,568</u>	<u>(206,486)</u>	<u>15,239</u>	<u>205,700</u>
Total funds	<u>233,890</u>	<u>2,301,590</u>	<u>(2,311,470)</u>	<u>-</u>	<u>224,010</u>

#### Purposes of Restricted Funds

Restricted grants awarded to the charity is provided to cover the core objects as explained in directors report.

### 11. Cash and cash equivalents

	2023 £	2022 £
Cash at bank and in hand	<u>212,399</u>	<u>547,403</u>

### 12. Related Party Transactions

There are no related party transactions in the period under review.

## **BOGSIDE AND BRANDYWELL HEALTH FORUM**

### **Notes to the accounts**

**for the year ended 31 March 2023**

#### **13. Limited by Guarantee**

The Bogside and Brandywell Health Forum is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

#### **14. Controlling interest**

The ultimate control of the company rests with the board of directors.

#### **15. Post Balance Sheet events**

No significant events have taken place since the year end that would result in adjustments to 2023 financial information or inclusion of a note thereto.