

Charity number: NIC105780
Company number: NI640806

**DEVELOPING HEALTHY COMMUNITIES
(DHC) LIMITED**
(A company limited by guarantee)

Trustees' report and financial statements
for the year ended 31 March 2025

DEVELOPING HEALTHY COMMUNITIES (DHC) LIMITED
(A company limited by guarantee)

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DEVELOPING HEALTHY COMMUNITIES (DHC) LIMITED
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Legal and administrative information

Charity number	NIC105780	
Company registration number	NI640806	
Business address	83 Ledwidge Avenue Derry BT47 6GZ	
Registered office	83 Ledwidge Avenue Derry BT47 6GZ	
Trustees	Emma Kevitt Diane Marshall Mary Mac Intrye Sharon Williams Will Ennett David Kelly Michele Murphy Claire Mulrone Leona McNicholl	Appointed 27/04/2024 Resigned 28/11/2024
Secretary	Edel O'Doherty	
Auditors	McDaid McCullough Moore 28/32 Clarendon Street Derry BT48 7HD	
Bankers	Allied Irish Bank Meadowbank Strand Road Derry	

DEVELOPING HEALTHY COMMUNITIES (DHC) LIMITED

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Trustees' Annual Report (including Directors' Report & Strategic Report) for the year ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025. The trustees, who are also directors for the purposes of company law and who served during the year and up to the date of this report are set out below. This report is prepared in accordance with Accounting and Reporting By Charities: Statement of Recognised 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).

Introduction

The Trustees of Developing Healthy Communities (DHC) are pleased to present our Annual Report and Financial Statement for the year ended 31 March 2025. This report outlines the achievements and contributions of DHC during the period 1st April 2024-30th March 2025 and is testament to the organisation's ongoing commitment to improving population health, in partnership with funders, statutory bodies, and the wider community and voluntary sector.

As a strategic organisation within the Derry and Strabane district, DHC is dedicated to fostering cross-sector partnerships aimed at tackling health inequalities and improving health outcomes.

Structure, governance and management

Governing Document

DHC is a charitable company limited by guarantee and does not have a share capital (company registration number NI640806). It is recognised as a charity by HM Revenue and Customs and is registered with the NI Charities Commission (registration number NIC105780). The organisation operates under its Memorandum and Articles of Association.

Organisational Structure

The company is governed by a Board of Directors who also serve as the charity's trustees. Trustees are selected based on their professional backgrounds and skills to ensure diverse and experienced representation. The names of those who served during the year are listed on page 1, alongside details of the registered office and professional advisors.

The Board meets quarterly to oversee performance and make decisions related to financial and operational matters. Additional meetings are held as required to address urgent governance issues. The Board operates in accordance with the charity's constitutional objectives.

Appointment and training of trustees

DHC is committed to equity, diversity and inclusion and therefore openly advertises vacancies on the Board in order to attract a range of people with diverse skills and experience which will benefit the people and communities we serve. The Board is committed to providing support and training for Board members to help them to fulfil their role, including for people who have not served on a board before. New trustees are nominated by current trustees.

Induction and training of new trustees is provided the Chief Executive and Chairperson who provide new members with information on the role and function of DHC, Terms of Reference for Board members, Annual Reports and Minutes of previous meetings. Most trustees, due to their experience and backgrounds, are already familiar with the work of the charitable company.

Principle risks and uncertainties

Management have conducted a review of the major risks to which the charitable company is exposed and systems have been established to mitigate those risks. The trustees continually monitor their exposure to financial risk. Given the size of the charitable company, the trustees have not delegated the responsibility of monitoring financial risk to a sub committee.

Risks identified, such as the financial viability and sustainability of the charitable company, have been reviewed to ensure that a level of funding is maintained that is necessary for the charitable company to continue to meet its objectives. The trustees continually strive to source additional or new funding sources.

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Business, cyber and financial risk are managed by ensuring the company have appropriately qualified staff equipped with the necessary skills and experience and that effective and secure ICT systems are in place.

Internal risks are minimised by the implementation of controls and procedures for the authorisation of all transactions.

Organisational Management and Staffing

Developing Healthy Communities (DHC) Limited is managed by the Chief Executive Edel O'Doherty. She is responsible for overseeing the activities carried out by the charitable company. Her responsibilities include the management of all staff and their duties, the provision of a full range of administrative and clerical duties and for the preparation of financial reports to the Board of Directors and Funding Bodies.

Developing Healthy Communities (DHC) Limited is an equal opportunities employer committed to positive policies on recruitment, training and career development for staff members regardless of religious belief, political opinion, racial group, age, marital status or sexual orientation.

Key management remuneration policy

The key management personnel of the charitable company are the directors (trustees) and senior management. The trustees are not remunerated for their services and did not receive and were not reimbursed for expenses during the year. The remuneration of senior management is set by the trustees and reviewed annually and is normally increased in line with inflation. The benchmark used in setting remuneration is based on the remuneration of other key management personnel in similar comparable organisations.

Directors

The directors (also the trustees) who served the charity during the period were as follows:

Emma Kevitt	Claire Mulrone
Diane Marshall	Sharon Williams
David Kelly	Will Ennett
Michele Murphy	
Mary MacIntyre (appointed 27th June 2024)	
Leona McNicholl (resigned 28th November 2024)	

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Objectives and activities

The principal objectives and activities of the charity during the year continued to be the promotion of health improvement and reduction of health inequality throughout Northern Ireland by the provision of training, support and awareness projects carried out on a multi-sectoral partnership basis.

Public Benefit-

In setting these objectives the trustees have considered the Charity Commission for Northern Ireland's guidance on public benefit to ensure that its activities have helped to achieve its principal objective of public benefit for its beneficiaries.

Developing Healthy Communities (DHC) Limited is a charitable organisation registered with Northern Ireland Charities Commission.

The company commenced activities on 1 April 2018 on which date all assets and liabilities of 'The Derry Healthy Cities Project' were transferred to the company.

The company is a charitable company limited by guarantee. It is governed by a memorandum and articles of association.

During the year, the charity carried out a number of activities and projects in the furtherance of its objectives:

1. DHC continued to lead Derry City and Strabane's designation to the World Health Organisation's European Healthy Cities Network.
2. DHC's CLEAR Project administered small grants on behalf of the PHA to build health and wellbeing capacity within small community organisations, in support of the NI Mental Health Strategy and the NI Suicide Prevention Strategy 'Protect Life'. The Clear project also delivered training to improve mental health and emotional wellbeing and prevent suicide. Through this project DHC also continued to oversee the PHA's quality standards for the delivery of services in this field.
3. DHC's Health@WorkNI 'Work Well, Live Well' programme delivered a diverse range of health interventions including training, health promotion campaigns, health checks, etc to workplaces across the Western Trust area, aiming to improve the health and wellbeing of the adult workforce. This work reflects best practice as set out by the World Health Organisations 'healthy settings' approach.
4. DHC facilitated the Families Voices Forum through our regional Bereaved by Suicide project, which enables family members bereaved by suicide to contribute effectively to discussion and decision making in relation to suicide prevention.
5. DHC coordinated and administered the Neighbourhood Health Improvement Programme (NHIP) grants on behalf of the PHA to six local community groups.
6. DHC worked in partnership with the NW Community Network and Ulster University as part of the UK wide 'Ideas Fund' to support a range of mental health and wellbeing projects in local communities within the Derry and Strabane Council area.
7. DHC contributes to the DCSDC and Community Foundation for Northern Ireland's Acorn Farm project by delivering on the 'I Can Cook' strand of the project.

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DHC'S Vision and key objectives

DHC is a strategic organisation committed to fostering intersectoral partnerships for health and harnessing our collective assets to tackle health inequalities and improve the quality of life of the population. Our work is set firmly within the WHO Healthy Cities and Regions Framework, and we play our part in the implementation of several NI Regional Government Strategies such as Health and Wellbeing 2026: 'Delivering Together' (DOH), the NI Public Health Strategy 'Making Life Better' and the DCSDC's Community Plan and Strategic Growth Plan.

In 2023 DHC launched our new three-year strategy setting out our vision until 2026 ie "We want people to achieve a healthy and happy life, so that they can thrive in the place they call home".

To achieve that vision we focus on five guiding principles:-

- Place based working
- Collaboration and partnership
- Building community capacity
- Demonstrating impact
- Research and innovation

As part of this process, Developing Healthy Communities works to; -

- Advocate and build capacity for health and wellbeing by facilitating events and sharing knowledge and administration of small grants.
- Lead on the delivery of innovative projects including training, community development for health and sustainability.
- Foster strategic intersectoral alliances within the Derry and Strabane district to address the wider social and economic determinants of health, adopting a holistic approach based upon the WHO Phase VII framework.
- Facilitate consultations with local people on health, wellbeing and sustainability which shape policy, practice investment and delivery.
- Monitor and evaluate our progress and impact in delivery of programme.

Strategic Report

Achievements and performance (including principal risks and uncertainties, development and performance and key performance indicators)

This report highlights a transformative year for Developing Healthy Communities (DHC) in 2024-2025, a period marked by intensive activity across our diverse project portfolio. We built capacity and momentum through focused programmes delivered in partnership with leaders from multiple sectors. DHC operated at both strategic and grassroots levels, influencing statutory policy and practice while also delivering practical, community-based health interventions with measurable outcomes.

Through innovative collaborations with international, regional, and local stakeholders, we continued to share best practice to promote healthier lifestyles and confront deep-rooted health inequalities. Guided by a clear vision and a steadfast commitment to health equity, the DHC team not only met all Key Performance Indicators but also broadened our influence, strengthened partnerships, and cemented our role as a catalyst for positive change in the region.

The following represents the work of DHC during the period from 1st April 2024-25.

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Events and Conferences

- **Derry and Strabane Healthy City & District Annual Conference - 'Reimagining Systems: Mobilising the Creative Arts for Healthier Lives' (Sept 2024)**

Held on 4th September, the annual Derry and Strabane Healthy City & District Conference brought together over 110 delegates for a dynamic and inspiring event that explored the transformative role of the creative arts in promoting health and wellbeing. Titled 'Reimagining Systems: Mobilising the Creative Arts for Healthier Lives', the conference showcased a robust evidence base for creative health and featured best practice examples from across the UK and Ireland.

The programme included powerful video presentations that celebrated the vibrant creative talent within the Derry City and Strabane District Council area. These visual stories highlighted how creative arts are being effectively harnessed to support the health and wellbeing of local communities demonstrating both innovation and impact in this growing field.

- **Workplace Health Champions Celebration Event (Feb 2025)**

As part of DHC's ongoing commitment to promoting health and wellbeing in the workplace, a special Workplace Health Champions Celebration Event was held to recognise the dedication and impact of local workplace champions. The event, attended by 35 Health Champions from a range of organisations, celebrated efforts in advancing health promotion within their respective workplaces.

These champions were acknowledged for their role in supporting colleagues to make healthier lifestyle choices, fostering positive workplace environments, and embedding the principles of wellbeing into daily working life. Each participant received an award in recognition of their contribution to the Workplace Health Programme.

The event was supported by the Public Health Agency (PHA), whose representatives commended the champions and the wider programme for its role in supporting the regional public health agenda. The celebration also provided an opportunity to share success stories, network across sectors, and reaffirm the importance of peer-led health promotion in the workplace.

- **Clear Project - Building Hope in the West**

As part of Developing Healthy Communities' commitment to raising community awareness around mental health, well-being, and available support services within the Western Health and Social Care Trust (WHSCT) area, a dedicated event was held at the Strabane Enterprise Agency in December 2024. The forum was attended by 35 participants and featured presentations from a diverse range of statutory, voluntary, and community-based organisations, all of whom deliver vital mental health and suicide prevention services in the region.

DHC Programmes and Projects

WHO Healthy Cities - Derry and Strabane Healthy City and District

DHC continues to lead on the intersectoral approach to improving health and wellbeing through its coordination of the World Health Organisation's Healthy Cities Programme in the Derry and Strabane District. Through strategic leadership within the Healthy Cities Leadership Group, DHC brings together representatives from business, community, and public sectors to elevate health as a core priority on the local agenda.

Our work is guided by the WHO Healthy Cities Phase VII Framework, which adopts a place-based, equity-focused approach to addressing health inequalities through six interconnected themes: People, Place, Planet, Prosperity, Peace, and Participation.

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In 2024-25, the Healthy City and District initiative made significant progress in embedding these principles into local policy, planning, and service delivery. The Healthy Cities Leadership Group, chaired by the Public Health Agency, provided strategic oversight and strengthened multi-sector collaboration to drive sustainable improvements in population health.

As the WHO Healthy Cities Programme is a politically led global movement, DHC reinforced local leadership by engaging Mayor Seenoi Barr in October 2024. This engagement culminated in a formal presentation to the Council's Community and Health Committee in November, securing strong political endorsement for Derry and Strabane's application to WHO Phase VIII, due to open in June 2025. The upcoming phase will expand to include an additional theme 'Preparation' in response to the global challenges and instability of geo-political, environmental, economic and health systems bringing the total to seven.

DHC also completed the formal Phase VII Evaluation, highlighting key strategic developments, outcomes from 2020 to 2025, and examples of good practice to inform future planning.

Additional milestones included:

- Advancing the Whole Systems Approach to Obesity
- Establishing a Creative Healthy Cities Taskforce
- Participating in the WHO Wellbeing Economy pilot, aligning health with sustainability and economic policy
- Contributing to the Western Area Integrated Partnership Board, focused on integrated, preventative models of health and social care

Community-based initiatives progressed across the following priority areas:

- **Whole Systems Approach to Obesity:**
Launched in partnership with local stakeholders. DHC has joined the Leadership Group, with funding proposals underway for a dedicated Project Manager.
- **NI Protect Life (2) Implementation Group:**
DHC played a central role in suicide prevention activities, reporting on bereavement support, training, grants administration, and adherence to Public Health Agency (PHA) quality standards.
- **Western Diabetes Group:**
Monthly diabetes awareness sessions were introduced, with plans for a formal Diabetes Education Programme commencing in 2025.
- **Skeoge Health Inequalities Group:**
In collaboration with Ulster University, a Community Health Needs Assessment will be conducted in early 2025 to guide targeted interventions in one of the region's most deprived areas.
- **Creative Healthy City & District Initiative:**
A dedicated Taskforce was established following DHC's Annual Conference. The initiative has secured mayoral endorsement and will align cultural engagement with local health strategies.
- **Cross Border Mental Health Group - (VEEP) Voice, Equality, Experience, and Power (VEEP):**
DHC are part of the VEEP project which aims to understand the structural root causes of inequality and its ties to mental health and social wellbeing, beyond the scope of traditional medical care. The project seeks to build community development approaches to Mental Health, Poverty and Inequality on an all-island basis.

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With increasing political support, enhanced partnerships, and strong community engagement, the Healthy Cities Programme continues to serve as a leading model for inclusive, sustainable, and system-wide health leadership across the Derry and Strabane District.

DHC Clear Project

Small Grants Funds

In 2024-25, the Small Grants Fund continued to grow, with DHC administering the programme on behalf of the Northern Ireland Public Health Agency (PHA) in support of the region's Mental Health and Suicide Prevention Strategies. The fund aims to empower local community organisations to deliver initiatives that promote mental health and wellbeing, aligned with the PHA's Five Ways to Wellbeing framework.

During this period, the Clear Project distributed a total of £1,504,138.49 through short-term funding programmes across the five Health and Social Care Trust areas. This funding supported 475 community groups, with Level 1 grants of up to £1,000 and Level 2 grants of up to £5,000.

As a result, 38,868 individuals participated in PHA/Clear-funded programmes, while 2,177 volunteers contributed over 31,268 hours to support the delivery of grassroots services, demonstrating a significant community-led effort to improve mental health and wellbeing across Northern Ireland.

Clear Sports Grants

Through the CLEAR project, a total of £25,936.60 was distributed in small grants ranging from £300 to £500 to local sports clubs to support the purchase of sports equipment. As part of the funding conditions and in alignment with the Northern Ireland Mental Health and Suicide Prevention Regional Strategies, 179 sports coaches took part in Suicide Awareness and Mental Health training. The objective of this training was to equip coaches with the knowledge and skills to recognise signs of poor mental health and intervene appropriately when individuals may be at risk. The training delivered included six safeTALK sessions and Sport NI's Mental Health and Wellbeing programme.

Clear Project - Mental Health and Emotional Wellbeing Training

Through DHC's CLEAR Project, 14 training programmes focused on mental health, emotional wellbeing, and suicide prevention were delivered to 192 individuals working within the community and voluntary sector. The training aimed to build capacity and confidence among frontline staff and volunteers in responding to mental health challenges.

Courses delivered included:

- Mental Health First Aid (2 sessions, 77 participants)
- Self-Harm and Autism (2 sessions, 34 participants)
- The Person Behind the Behaviour (2 sessions, 32 participants)
- Alcohol Management and Relapse Prevention (9 participants)
- Motivational Interviewing (15 participants)
- Self-Care (13 participants)
- Anger Management (12 participants)

Participants reported positive outcomes across all courses, including increased skills, enhanced knowledge, deeper understanding, and greater confidence in managing mental health and suicide-related issues within their communities.

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Clear Project - PHA Quality Standards

DHC provides a leadership and assessment role for the PHA Quality Standards for community-based services promoting mental and emotional wellbeing and suicide prevention.

As part of this work during 2024-25, the DHC Clear Project undertook 2 independent assessments of the Quality Standards within organisations chosen by the PHA and produced detailed reports with recommendations for service improvement for each agency. Between March 2024 -2025, 138 community organisations had registered onto the QS portal for self-assessment against the PHA Quality Standards.

Health at Work - Work Well, Live Well Programme

"Health@Work NI" is a Public Health Agency's regional initiative to target workplaces where health inequalities are likely to be most prevalent, including those with a high proportion of low paid, manual, male, sedentary and migrant workers. DHC delivers the "Work Well, Live Well" (WWLW) on behalf of the PHA within the WHSCT area.

In 2024-2025, forty-one new workplaces signed up to the Workplace Health Support Service, accessing information, and support to develop a healthier workplace. This included thirty two new Workplace Health Champions trained online through the Work Well Live Well Programme. The DHC WWLW programme provided consultancy and mentoring to fifteen workplaces to complete health and wellbeing needs assessments and action plans.

DHC's 'Work Well, Live Well' programme worked in partnership with WHSCT, AWARE, HSENI, Menopause NI, Diabetes UK, Money Advice Service and many others to deliver training and health promotion campaigns to workplaces at all levels of the programme. In 2024-25, thirty employees completed Mental Health First Aid Training online, approximately 25 participants attended Menopause Awareness Workshops/Events. 21 Organisations attended line manager workshops on Managing Mental Health. 17 Organisations attended Diabetes Awareness Sessions and Financial Wellbeing Workshops.

15 Workplaces were supported and mentored to deliver on the organisations wellbeing plans and supported to plan and deliver a range of health promotion activities within there own organisations to include Health Checks, Cancer Awareness, Healthy Eating, Physical Activity, Stress Management.

Health Champions were given support and access to a range of wellbeing training opportunities and programmes.

Health Champions were celebrated at a Celebration Event attended by 35 Health Champions attended to received awards at an event attended by PHA.

Since April 2024 a total of 668 employees have participated in Health Checks across 22 workplaces in the Western Trust region. These interventions are in line with the World Health Organisation's focus on workplace 'settings' to improve health by providing workers with personalised information on their health status and changes to lifestyle.

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Bereaved by Suicide - Families Voices Forum (FVF)

Families Voices Forum (FVF) Northern Ireland | April 2024 - March 2025

The Families Voices Forum continued to strengthen its work supporting those bereaved by suicide over the last year. The Forum held a successful engagement event at the Everglades Hotel, Derry, in March 2025, showcasing local services and placing a spotlight on the importance of the voice of young people in suicide prevention and mental health discussions.

The Forum has grown to 88 members, supported by approximately 15 core volunteers who contributed an estimated 700 hours this year. Weekly 1:1 sessions and subgroup meetings provided continued support, with four full Forum meetings held.

New promotional materials were developed and accessibility was improved through hybrid meeting formats and a newly developed Families Voices Forum website hosted on the DHC platform.

Work continued with Ulster University to evaluate the Forum's impact, with findings due in Summer 2025. The Forum also provided feedback on bereavement protocols within the NI Prison Service and continued to engage in high-level strategic work, including the Towards Zero Suicide Advisory Board and local Protect Life Implementation Groups across all Trust areas.

The Forum has made efforts to increase representation from underrepresented groups including youth, LGBTQIA+, and the Travelling community. These groups were specifically targeted through social media outreach, community networking and events. A youth-focused event was held to elevate young voices in the suicide prevention landscape and work is underway to formalise their involvement within the Forum.

Families Voices Forum remains actively involved in regional suicide prevention strategy and policy shaping, including representation on the Regional Protect Life Steering Group, SD1/CRP meetings and partnership work with other organisations.

Work has also begun on continuing an on-hiatus campaign to work toward publishing "If Only I Could Tell You: Letters of Hope and Compassion". Meanwhile, development of a revised induction process and training plan is underway, with a commitment to quarterly training sessions going forward, ensuring appropriate engagement, accessibility and purpose from the beginning.

Ideas Fund - Community Research Collective

In 2024-25, DHC continued its active participation in the Community Research Collective, a collaborative initiative that evolved from the Ideas Fund project. Led by the NW Community Network and Ulster University, and supported by representatives from the community sector, the Collective aims to consolidate learning and extend the impact of the Ideas Fund. Its core focus is on dismantling barriers to public health research and strengthening meaningful, equitable partnerships between Ulster University and community organisations. This phase of work was supported by £91,286 in funding from the Ideas Fund, enabling the Collective to build on the valuable insights gained through individual community-led projects.

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The Ideas Fund, delivered by the British Science Association and funded by Wellcome, has supported the development and implementation of innovative community-led research projects across the Derry and Strabane District Council area since 2021. In its first round, the scheme awarded £343,000 to eight community groups, followed by £429,000 to seven groups in the second round. These projects primarily focused on engaging under-represented communities, including people with disabilities, young people, and residents of rural areas.

Building on this success, the Ideas Fund has selected three projects from the DCSDC area to receive an Evidence Building Grant of up to £150,000 each. These grants are designed to support the generation of robust evidence and to share the broader impacts of community-researcher collaboration-particularly its influence on public health research and on the communities involved.

Acorn Farm

DHC remains a key delivery partner in the Acorn Farm project, a flagship initiative led by Derry City and Strabane District Council in partnership with the Community Foundation. As part of this collaboration, DHC is responsible for delivering the 'I Can Cook' strand, which aims to engage up to 1,000 families across the district in growing and cooking healthy, sustainable food.

Activity under this programme increased significantly during 2024-25, building on pilot sessions delivered in the previous year. Highlights included participation in major community events and expanded outreach through targeted community engagement.

As part of Open Farm Weekend, DHC delivered educational food activities to 128 participants over two days, including 87 schoolchildren. These sessions focused on exploring taste, food preferences, and the journey from seed to plate. Similar activities were also delivered at FestHiveal at the Gasyard Centre, reaching 49 participants, including 24 children.

Community-based sessions were held in collaboration with Currnrierin Community Association and The Conservation Volunteers at Brooke Park. In addition, the inaugural Acorn Farm Stew Fest was delivered across ten community venues, where facilitators prepared traditional stews and led discussions on the relationship between traditional foods, health, and seasonality. This event reached over 100 participants.

Feedback from Stew Fest was overwhelmingly positive: 96.5% of the 92 respondents reported gaining new skills or knowledge related to growing food, cooking, and healthy eating. More than 85% rated the venues, activities, and delivery as 'very good.'

Neighbourhood Renewal Health Improvement Project (NHIP)

DHC administered the NHIP funding (£36,358) on behalf of the PHA to 6 community groups in areas of deprivation. This funding is designed to support grassroots capacity building for health and wellbeing and is used for a broad variety of local programmes to engage local people in health and wellbeing events. This funding is matched by the Department for Communities to sustain local community development within the DCSDC area.

In response to DHC's work on Pre-Diabetes/Diabetes Prevention (Western Diabetes Group), agreement was secured during 2024-25 from representatives of the Neighbourhood Health Improvement Project to test out community-based education for those at risk of diabetes. Sessions were held across several locations and feedback was positive. Work is ongoing to develop a community-based education programme to be rolled out across the WHSCT in the coming months.

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Challenge and Solutions

Despite a year marked by both achievement and challenge, DHC has continued to demonstrate resilience, adaptability, and impact. While funding constraints and staffing capacity posed ongoing pressures, the organisation remained financially and operationally stable throughout 2024-25. We are actively addressing these challenges through sustained engagement with funders and a strategic focus on securing additional investment to strengthen our core capacity and enable future growth.

The dedication of our team has been central to our success. In 2024-25, DHC not only met all key performance indicators across our funded projects but also made significant contributions to collaborative efforts with a range of partner organisations. Through our events, publications, and active participation in cross-sectoral initiatives, we have extended our reach and influence locally and beyond.

Looking ahead to 2025-26, we do so with optimism and a renewed commitment to our mission.

Benefits to the end users and wider society

- The directors are satisfied that the performance of the company during the year as detailed in the foregoing paragraphs, in terms of both financial and operational results, is in line with the charity's constitution and key objectives.

Financial review (including reserves policy)

The net income for the year was £24,209 (31 March 2024 - net expenditure £50,611). The net income for the year will be added to the funds brought forward. Total funds and reserves at the end of the financial year were £376,526.

The charity aims to ensure that liquid funds held at any point in time are sufficient to cover expenditure equivalent to 6 months core running costs and all winding up liabilities.

At the year-end date, the charity held cash at bank (on current or short-term deposit accounts) of £707,805. Total expenditure for the year was £2,391,032 (excluding depreciation). Expenditure included ring fenced funds of £1,556,218 which were distributed in small grants. The charity, therefore, has adequate funds in line with its reserves policy. The directors are satisfied with this outcome and will continue to prudently review the level of reserves held by the charity in line with current levels of funding and operating costs.

Plans for future periods

Looking ahead to the forthcoming financial year the directors will continue to govern the company in line with the constitution to achieve DHC's objectives. The directors will continue to focus on diversifying income sources to support the long-term sustainability and consolidation of the organisation. We will also strengthen our partnerships with local agencies and expand our reach to more rural and underserved areas.

Statement of Trustees' responsibilities

The trustees, who are also the directors of the company for the purposes of company law, are responsible for preparing the 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 trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102),
- make judgements and accounting estimates that are reasonable and prudent;

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- 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 company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure of information to auditors

We, the trustees of the charitable company, who held office at the date of approval of these financial statements, each confirm, so far as we are aware, that:

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

Auditors

A resolution proposing that McDaid McCullough Moore be reappointed as auditors of the charity will be put to the Annual General Meeting.

Small company provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.

On behalf of the Board



Emma Kevitt (Chair)

Trustee

6 November 2025

DEVELOPING HEALTHY COMMUNITIES (DHC) LIMITED

(A company limited by guarantee)

Independent auditor's report to the members of DEVELOPING HEALTHY COMMUNITIES (DHC) LIMITED

We have audited the financial statements of DEVELOPING HEALTHY COMMUNITIES (DHC) LIMITED (the charitable company) for the year ended 31 March 2025 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and 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) (ISA's (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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the presentation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

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 trustees report and the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

DEVELOPING HEALTHY COMMUNITIES (DHC) LIMITED

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- the trustees' report (including the strategic 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' 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 directors 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 directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, the trustees (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 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 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 directors 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.

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

Based on our understanding of the company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to those standard to small charitable companies, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, income tax and payroll tax.

Audit procedures performed included the following:

- Inspecting correspondence with regulators and tax authorities;

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- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;
- Identifying and testing journals and the rationale behind significant or unusual transactions, in particular journal entries posted with unusual account combinations, postings by unusual users or with unusual descriptions;
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remains a higher risk of non-detection of irregularities as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement 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 of the effectiveness of the company's internal control.
- 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 our 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.

DEVELOPING HEALTHY COMMUNITIES (DHC) LIMITED

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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.



Gerard Murray

Senior Statutory Auditor

For and on behalf of

McDaid McCullough Moore

Chartered Accountants and

Statutory Auditor

28/32 Clarendon Street

Derry

BT48 7HD

6 November 2025

DEVELOPING HEALTHY COMMUNITIES (DHC) LIMITED
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2025

	Notes	Unrestricted funds	Restricted funds	Restricted funds	2025 Total	Unrestricted funds	Restricted funds	2024 Total
		£	£	capital funds	£	£	£	£
Income								
Generated Funds	2	127,717	-	-	127,717	97,089	-	97,089
Investment income	3	11,857	-	-	11,857	-	-	-
Charitable Activities	4	-	2,273,633	15,000	2,288,633	-	2,317,147	2,317,147
Total income		<u>139,574</u>	<u>2,273,633</u>	<u>15,000</u>	<u>2,428,207</u>	<u>97,089</u>	<u>2,317,147</u>	<u>2,414,236</u>
Resources expended								
Charitable activities	5	127,365	2,273,633	3,000	2,403,998	147,700	2,317,147	2,464,847
Total resources expended		<u>127,365</u>	<u>2,273,633</u>	<u>3,000</u>	<u>2,403,998</u>	<u>147,700</u>	<u>2,317,147</u>	<u>2,464,847</u>
Net (expenditure)/income for the year		12,209	-	12,000	24,209	(50,611)	-	(50,611)
Total funds brought forward		352,317	-	-	352,317	402,928	-	402,928
Total funds carried forward		<u>364,526</u>	<u>-</u>	<u>12,000</u>	<u>376,526</u>	<u>352,317</u>	<u>-</u>	<u>352,317</u>

All of the above amounts relate to continuing activities. All gains and losses recognised in the year are included above.

The notes on pages 21 to 32 form an integral part of these financial statements.

DEVELOPING HEALTHY COMMUNITIES (DHC) LIMITED
(A company limited by guarantee)

Statement of financial position
as at 31 March 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	12		36,290		49,256
Current assets					
Debtors	13	9,145		79,587	
Cash at bank and in hand	14	707,805		757,476	
		<u>716,950</u>		<u>837,063</u>	
Creditors: amounts falling due within one year	15	<u>(376,714)</u>		<u>(534,002)</u>	
Net current assets			<u>340,236</u>		<u>303,061</u>
Net assets			<u>376,526</u>		<u>352,317</u>
Funds					
Restricted income funds	18		-		-
Unrestricted income funds	17		376,526		352,317
Total charity funds			<u>376,526</u>		<u>352,317</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The financial statements were approved and authorised by the board on 6 November 2025 and signed on its behalf by

Emma Kevitt
Director


Company Registration Number : NI640806

Diane Marshall
Director



The notes on pages 21 to 32 form an integral part of these financial statements.

DEVELOPING HEALTHY COMMUNITIES (DHC) LIMITED
(A company limited by guarantee)

Statement of cash flows

for the year ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net incoming/(outgoing) resources for the year		24,208	(50,611)
<i>Adjustments for:</i>			
Interest receivable		(11,857)	-
Depreciation and impairment		12,966	8,201
<i>Changes in:</i>			
Trade and other debtors		70,443	39,074
Trade and other creditors		(157,288)	(79,019)
Cash used in operating activities		(61,528)	(82,355)
Interest Received		11,857	-
Net cash used in operating activities		49,671	82,355
Cash flows from investing activities			
Net purchase of tangible fixed assets		-	(24,938)
Net Decrease in cash and cash equivalents		(49,671)	(107,293)
Net Decrease in cash and cash equivalents		(49,671)	(107,293)
Cash and cash equivalents at 1 April 2024	14	757,476	864,769
Cash and cash equivalents at 31 March 2025	14	707,805	757,476

DEVELOPING HEALTHY COMMUNITIES (DHC) LIMITED

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Notes to financial statements

for the year ended 31 March 2025

1. Accounting policies

1.1. Accounting convention and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. Developing Healthy Communities (DHC) Limited is a private company limited by guarantee, registered in Northern Ireland. The address of the registered office is 83 Ledwidge Avenue, Derry, BT47 6GZ. The nature of the charity's operations and principal activities are:

- the promotion of health improvement throughout Northern Ireland
- the provision of training, support and awareness projects carried out on a multi-sectoral partnership basis

The financial statements have been prepared in accordance with 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) and the Companies Act 2006.

The financial statements have been prepared to give a 'true and fair' view.

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.

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.

1.2. Fund accounting

The funds of the charitable company consist of restricted funds and unrestricted funds.

Income of the charity which is provided for a specific purpose, together with the resources expended to which they relate, form part of the restricted funds of the charity. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Income which is generated by the charity's own efforts or provided with no specific preconditions, together with the resources expended to which they relate, are disclosed as part of the unrestricted funds of the charity. Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

DEVELOPING HEALTHY COMMUNITIES (DHC) LIMITED

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Notes to financial statements for the year ended 31 March 2025

1.3. Income

Income is included in the Statement of Financial Activities when the charity is entitled to the income, any performance conditions attached to the income have been met and the amount can be quantified with reasonable accuracy. Income is included in the financial statements inclusive of value added taxation.

Income from generated funds consists of management fees generated by the core element of the charity. Such income is usually received with no preconditions attached and is recognised in the SOFA when received.

Income from charitable activities consists of grants and funding received from various funding bodies (mainly from PHA 'Public Health Agency') to assist the charity in achieving its objectives. Grants and funding of this nature are recognised in the SOFA when the charity is legally entitled to the income and all preconditions for receipt have been met.

Capital funds are restricted funds retained for the benefit of the charity as a capital fund.

1.4. Incoming resources

Incoming resources from charitable activities consists of grants received from various funding bodies to assist the charity in achieving its objectives. Grants of this nature are recognised in the Statement of Financial Activities when the charity is legally entitled to the income and all preconditions for receipt of the funds have been met.

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.

Income from investments is included in the year in which it is receivable.

1.5. Resources expended

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Staff costs have been allocated on the basis of time spent on each of the main activities of the charity, which are:

- Generating funds (those activities involved with raising funds and funding applications)
- Charitable activities (those activities associated with the charity's objects)
- Governance costs (management and administration of the charity)

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

DEVELOPING HEALTHY COMMUNITIES (DHC) LIMITED
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Notes to financial statements
for the year ended 31 March 2025

1.6. Tangible fixed assets and depreciation

Fixed assets are stated initially at cost and subsequently measured at cost less accumulated depreciation and any provision for impairment. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Computer equipment	-	20% straight line
Furniture	-	20% straight line

1.7 Impairment of assets

At each reporting date, the charitable company 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.

1.8. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year. The assets of the scheme are held separately from the charitable company.

The amounts charged to the Statement of Financial Activities represents the contributions payable by the charity during the year. There were no contributions due or prepaid at the year end.

1.9. Employee Benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

1.10. Debtors and creditors receivable/payable within one year

Debtors and prepayments are recognised at the settlement amount due after any trade discount.

Creditors are recognised where the charity has a present obligation resulting from a past event that will result in a payment to a third party and the amount can be reliably estimated.

1.11. Financial Instruments

A financial asset or liability is recognised only when the company becomes a party to the contractual provisions of the arrangement.

1.12. Going Concern

The financial statements have been prepared on the going concern basis as the trustees believe that no material uncertainty exists. They have considered the level of funds held and the expected level of income and expenditure for the twelve months from the date of authorising these financial statements and have a reasonable expectation that there are adequate resources in place to continue in operational existence for the foreseeable future. The main factors underlying this judgement are maintaining the current level of support from funders and expected revenues from other sources.

DEVELOPING HEALTHY COMMUNITIES (DHC) LIMITED
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Notes to financial statements
for the year ended 31 March 2025

1.13. Judgements and key sources of estimation uncertainty

In applying the company's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Useful economic life and carrying value of tangible fixed assets

The depreciation charge in respect of tangible fixed assets is based on an estimate of the useful economic life of each asset. Revision of useful economic life will affect the estimates charged in the Statement of Financial Activities.

2. Income from generated funds

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Management Fees	127,717	-	127,717	97,089
	<u>127,717</u>	<u>-</u>	<u>127,717</u>	<u>97,089</u>

3. Investment income

	Unrestricted funds £	2025 Total £	2024 Total £
Bank interest receivable	11,857	11,857	-
	<u>11,857</u>	<u>11,857</u>	<u>-</u>

DEVELOPING HEALTHY COMMUNITIES (DHC) LIMITED
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Notes to financial statements
for the year ended 31 March 2025

4. Incoming resources from charitable activities

	Restricted funds £	Capital funds £	2025 Total £	2024 Total £
<u>Public Health Agency:</u>				
CLEAR Core Funding	123,878		123,878	164,719
CLEAR Small Grants	1,718,498		1,718,498	1,687,181
CLEAR Small grants capital funds		15,000	15,000	-
Regional Standards Toolkit	69,061		69,061	96,263
Bereaved by Suicide	74,911		74,911	68,092
Health@WorkNI	66,950		66,950	67,662
Strengthening Families			-	-
N.H.I.P	42,095		42,095	41,911
DHC Core & WHO Healthy Cities	80,268		80,268	55,019
Ideas Fund Income	11,693		11,693	15,830
Dormant accounts			-	37,100
DCSDC Funding	15,000		15,000	15,000
Community Foundation	23,367		23,367	16,125
Rank Foundation	30,222		30,222	29,615
Miscellaneous Funding	17,690		17,690	22,631
	<u>2,273,633</u>	<u>15,000</u>	<u>2,288,633</u>	<u>2,317,148</u>

DEVELOPING HEALTHY COMMUNITIES (DHC) LIMITED
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Notes to financial statements
for the year ended 31 March 2025

5. Expenditure on Charitable Activities

	Unrestricted funds £	Restricted funds £	Capital funds £	2025 Total £	2024 Total £
Wages and Salaries	15,480	454,914	-	470,394	515,697
Pension Costs	-	10,182	-	10,182	10,495
Recruitment Costs	768	-	-	768	-
Training Development and Conferences	4,902	14,865	-	19,767	26,283
CLEAR Small Grants Projects	-	1,556,218	-	1,556,218	1,574,370
General Programme Costs	28	58,109	-	58,137	24,203
Service Development Costs	-	21,001	-	21,001	113,826
Management Charges	-	127,717	-	127,717	96,324
Rent and Room Hire	15,061	14,150	-	29,211	33,258
Heat, Light and Power	-	-	-	-	150
Insurance	2,146	-	-	2,146	2,169
Computer Maintenance and Website Costs	44,733	4,724	-	49,457	15,550
Repairs and Maintenance	2,674	-	-	2,674	6,054
Telephone and Internet	2,493	679	-	3,172	4,636
Postage, Stationery and Subscriptions	2,023	4,391	-	6,414	5,484
Travel and Subsistence	1,208	1,926	-	3,134	7,819
Membership Fees	2,565	125	-	2,690	1,444
Accountancy Fees	3,495	-	-	3,495	2,152
Auditor's Remuneration	6,192	-	-	6,192	5,352
Bookkeeping Costs	2,377	-	-	2,377	2,327
Consultancy and Professional Fees	7,974	2,770	-	10,744	6,048
Bank Charges	920	15	-	935	1,008
Depreciation Charge	9,966	-	3,000	12,966	8,201
Other costs	2,360	1,847	-	4,207	2,295
	<u>127,365</u>	<u>2,273,633</u>	<u>3,000</u>	<u>2,403,998</u>	<u>2,464,845</u>

6. Net incoming/(outgoing) resources for the year

	2025 £	2024 £
Net incoming/(outgoing) resources are stated after charging:		
Depreciation and other amounts written off tangible fixed assets	12,966	8,201
Auditors' remuneration (Note 7)	<u>6,192</u>	<u>5,352</u>

**7. Auditors' remuneration
(Governance Costs)**

	2025 £	2024 £
Auditors' remuneration - audit of the financial statements	<u>6,192</u>	<u>5,352</u>

DEVELOPING HEALTHY COMMUNITIES (DHC) LIMITED
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Notes to financial statements
for the year ended 31 March 2025

8. Employees

Employment costs	2025	2024
	£	£
Wages and salaries	432,742	474,281
Social security costs	37,652	41,416
Pension costs	10,182	10,495
	<u>480,576</u>	<u>526,192</u>

Number of employees

The average monthly numbers of employees during the year was as follows:

	2025	2024
	Number	Number
Charitable activities	<u>14</u>	<u>15</u>

9. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration or expenses during the year (2024 - £NIL).

Key management remuneration for the year ended 31 March 2025 was £65,123 (including employer NIC and pension contributions).

10. Pension costs

The company operates a defined contribution pension scheme in respect of its staff. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and was as follows:

	2025	2024
	£	£
Pension charge	<u>10,182</u>	<u>10,495</u>

11. Taxation

No charge to corporation tax arising in the year ended 31 March 2025 (2024 : £nil). Developing Healthy Communities (DHC) Limited is a registered charity and is recognised as such by HM Revenue and Customs for taxation purposes. As a result no liability to corporation tax arises.

DEVELOPING HEALTHY COMMUNITIES (DHC) LIMITED
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Notes to financial statements
for the year ended 31 March 2025

12. Tangible fixed assets	Computer equipment £	Furniture £	Total £
Cost			
At 1 April 2024 and At 31 March 2025	<u>53,652</u>	<u>14,870</u>	<u>68,522</u>
Depreciation			
At 1 April 2024	11,597	7,669	19,266
Charge for the year	<u>9,992</u>	<u>2,974</u>	<u>12,966</u>
At 31 March 2025	<u>21,589</u>	<u>10,643</u>	<u>32,232</u>
Net book values			
At 31 March 2025	<u>32,063</u>	<u>4,227</u>	<u>36,290</u>
At 31 March 2024	<u>42,055</u>	<u>7,201</u>	<u>49,256</u>

13. Debtors

	2025 £	2024 £
Funding Debtors and management fees receivable	-	58,767
Other debtors	<u>9,145</u>	<u>20,820</u>
	<u>9,145</u>	<u>79,587</u>

14. Cash and Cash Equivalents

	2025 £	2024 £
Cash at bank and on hand	<u>707,805</u>	<u>757,476</u>
	<u>707,805</u>	<u>757,476</u>

DEVELOPING HEALTHY COMMUNITIES (DHC) LIMITED
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Notes to financial statements
for the year ended 31 March 2025

15. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors and accruals	31,037	60,689
Other taxes and social security	11,004	11,460
Accrued programme costs and project underspends	334,673	460,747
	<u>376,714</u>	<u>534,002</u>

16. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Restricted capital funds	Total funds
	£	£	£	£
Fund balances at 31 March 2025 as represented by:				
Tangible fixed assets	24,290	-	12,000	36,290
Current assets	716,950	345,674	-	1,062,624
Current liabilities	(376,714)	(345,674)	-	(722,388)
	<u>364,526</u>	<u>-</u>	<u>12,000</u>	<u>376,526</u>

17. Unrestricted funds

	At 1 April 2024	Incoming resources	Outgoing resources	At 31 March 2025
	£	£	£	£
Funds brought forward	<u>352,318</u>	<u>139,574</u>	<u>(127,366)</u>	<u>364,526</u>

Purposes of unrestricted funds

Unrestricted funds are funds that are utilised at the discretion of the trustees in furtherance of the objects of the charity. Included in unrestricted funds are investment income, income from management and sundry one off unrestricted grants.

DEVELOPING HEALTHY COMMUNITIES (DHC) LIMITED
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18. Restricted funds

	At 1 April 2024 £	Incoming resources £	Outgoing resources £	At 31 March 2025 £
CLEAR Core Funding	-	123,878	123,878	-
CLEAR Small Grants	-	1,718,498	1,718,498	-
Regional Standards Toolkit	-	69,061	69,061	-
Bereaved By Suicide	-	74,911	74,911	-
Health@WorkNI	-	66,950	66,950	-
N.H.I.P	-	42,095	42,095	-
DHC Core & WHO Cities	-	80,268	80,268	-
Ideas Fund	-	11,693	11,693	-
Dormant Accounts	-	-	-	-
DCSDC Funding	-	15,000	15,000	-
Community Foundation	-	23,367	23,367	-
Rank Foundation	-	30,222	30,222	-
Miscellaneous Funding	-	17,690	17,690	-
	-	<u>2,273,633</u>	<u>2,273,633</u>	-

Purposes of restricted funds

The CLEAR Core Programme provides funding to assist with the core costs of co-ordinating and managing the administration of small grants and training provision to organisations working in the field of mental and emotional wellbeing and suicide prevention.

CLEAR Small Grants Programme provides funding to various organisations across Northern Ireland to promote activities relating to health and wellbeing, suicide prevention and mental and emotional wellbeing.

Regional Standards Toolkit provides funding to assist with improving governance arrangements within organisations to provide safe and effective practice for service users.

The Bereaved by Suicide Programme provides funding for the facilitation of the voices of people with lived experience in the development of suicide prevention policy and practice and the provision of local Bereaved by Suicide groups.

Health@WorkNI provides support to employees to create a working environment which promotes positive wellbeing. This is carried out through information sessions, health clinics, tailored wellbeing programmes and training courses.

The N.H.I.P Programme provides funding to six NHIP Neighbourhood Renewal Areas. DHC provided support to groups to adapt to COVID guidelines.

The DHC Core & WHO Healthy Cities Programme provides funding to assist with the core costs of co-ordinating and managing DHC health improvement projects and Derry and Strabane's WHO European Healthy Cities Network designation.

The Ideas Fund was launched in January 2021, since then DHC have continued in their role of local development co-ordinator in Derry and Strabane, in partnership with the Northwest Community Network which aims to develop and test ideas to improve mental wellbeing.

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DHC secured funding from The National Lottery Communities Fund's Dormant Accounts Fund, which has enabled the organisation to employ new members of staff who have enhanced the capacity and the capability of the staff team.

The Derry City and Strabane District Council (DCSDC) funding supports the delivery of priorities identified as part of the Healthy Cities initiative.

The rank foundation funding supports employment opportunities within Developing Healthy Communities.

19. Restricted Capital Funds	At			At
	1 April 2024 £	Incoming resources £	Outgoing resources £	31 March 2025 £
CLEAR Small grants capital funds	-	15,000	3,000	12,000

Purposes of capital funds

CLEAR small grants capital funds represent income from funder that has been used for the purchase of capital items to facilitate the operations of the CLEAR small grant programme.

20. Contingent liabilities

A contingent liability exists in respect of grants received which may become reclaimable by funders should certain conditions under which they were awarded fail to be met.

21. Controlling interest

The trustees collectively are considered to be the controlling party of the charitable company.

22. Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainty exists. The trustees have considered the level of funds and the expected level of income and expenditure for twelve months from authorising these financial statements.

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23. Company limited by guarantee

DEVELOPING HEALTHY COMMUNITIES (DHC) LIMITED is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up during a period in which they are still a member of the company, including a period of one year from the date that they ceased to be a member, providing the debts were incurred during their period as a member of the company or the debt relates to costs and expenses of a winding up.

The liability of each member in such circumstances is limited to £1.