Northern Ireland Community Development Health Network Ltd

Northern Ireland · Charity number 106078

Details

Known as	Community Development and Health Network CDHN
Status	Received
Company number	134114
Registered	2018-05-30
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Community Development Centre 30A Mill Street Newry Bt34 1ey BT34 1EY
Phone	028 3026 4606
Email	info@cdhn.org
Website	www.cdhn.org

Activities

Purposes: (4) The Company's objects are specifically restricted to the prevention or relief of poverty and the advancement of citizenship and community development for people who are at most risk of health inequalities and organisations who support them, in Northern Ireland and in any other part of the world as directors may think fit (herein after called “the area of benefit”) and in particular: A. By the provision of education and training to promote the understanding of health inequalities and poverty and their impact on people’s health B. By the provision of research on health inequalities, poverty and community development to educate and inform individuals, organisations, policy makers decision makers and funders C. By the development and sharing of an evidence base to demonstrate the impact of community development on health and wellbeing For the purposes of this article 'health inequalities” is defined as the differences in health status or in the distribution of health determinants between different population groups; community development is defined as a process where community members come together to take collective action and generate solutions to common problems.

What the charity does: The prevention or relief of poverty,The advancement of education,The advancement of health or the saving of lives,The advancement of citizenship or community development,The relief of those

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in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Advice/advocacy/information,Community development,Cross-border/cross-community,Education/training,Grant making,Medical/health/sickness,Relief of poverty,Research/evaluation,Rural development,Urban development

Who the charity helps: Adult training,Carers,Ethnic minorities,General public,Homelessness,Interface communities,Men,Mental health,Older people,Specific areas of deprivation,Travellers,Unemployed/low income,Voluntary and community sector,Volunteers,Women,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,027,907	£1,004,101	£-173,362	11

Trustees

Name	Role	Appointed
Dr Ethna Mcferran		
Mr Brian Pelan		
Mr Conor Flanagan		
Mr Lekan Ojo-Okiji Abasi		
Mr Michael Crean		
Mr Sheelin Mckeagney		
Mr Sloan Harper		
Mrs Fiona Anderson		
Ms Carolyn Donnelly		
Ms Claire Ferris		
Ms Janet Schofield		
Ms Rhoda Walker		

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Northern Ireland Community Development Health Network Ltd

Northern Ireland - Charity number 106078

Accounts

Northern Ireland Community Development Health Network Ltd

Statement of Financial Activities
for the year ended 31 March 2025

	Note	Restricted Funds £	Unrestricted Funds £	2025 Total Funds £	2024 Total Funds £
Income from:					
Charitable Activities	8	1,011,893	15,220	1,027,113	1,005,598
Investment Income	8	-	794	794	653
Total Income		**1,011,893**	**16,014**	**1,027,907**	1,006,251
Expenditure on:					
Charitable Activities	9 & 10	939,893	64,208	1,004,101	1,013,962
Total Expenditure		**939,893**	**64,208**	**1,004,101**	1,013,962
Net Income / Expenditure for the Year		**72,000**	**(48,194)**	**23,806**	**(7,711)**
Revaluation	7	-	**(994)**	**(994)**	2,378
Transfers		**(62,889)**	**62,889**	-	-
Total Movement in Funds for the Year		**9,111**	**13,701**	**22,812**	**(5,333)**
Reconciliation of funds:					
Fund Balances Brought Forward	11	**29,609**	**366,878**	**396,487**	**401,820**
Fund Balances Carried Forward	11	**38,720**	**380,579**	**419,299**	**396,487**

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

The notes on pages 19 to 29 form part of these accounts.

Northern Ireland Community Development Health Network Ltd

Balance Sheet
as at 31 March 2025

	Notes	2025 £	2025 £	2024 £
Fixed assets				
Tangible assets	4	2,116		3,808
Current assets				
Debtors	5	110,298		64,905
Cash at bank & in hand		491,646		516,137
		601,944		581,042
Creditors: amounts falling due within one year	6	(173,362)		(177,958)
Net current assets			428,582	403,084
Total assets less current liabilities			430,698	406,892
Long term liabilities				
Provisions	7		(11,399)	(10,405)
Net assets			419,299	396,487
The funds of the charity:	11			
Restricted funds			38,720	29,609
Unrestricted funds			380,579	366,878
			419,299	396,487

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and Charities SORP (FRS102).

The notes on pages 19 to 29 form part of these accounts.

The financial statements were approved by the Board and signed on its behalf:

M. Crean

Michael Crean
Director & Treasurer

Date: 18/9/25

Company Number: **NI034114 (Northern Ireland)**

Northern Ireland Community Development Health Network Ltd

Statement of Cash Flows
as at 31 March 2025

	Note	2025 £	2024 £
Cash used in operating activities	13	(25,285)	(3,711)
Cash flows from investing activities			
Interest income		794	653
Cash provided by (used in) investing activities		794	653
Cash flows from financing activities		-	-
Cash used in financing activities		-	-
Decrease in cash and cash equivalents in the year		(24,491)	(3,058)
Cash and cash equivalents at the beginning of the year		516,137	519,195
Total cash and cash equivalents at the end of the year		491,646	516,137

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Northern Ireland Community Development Health Network Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

c) Fund Accounting

Unrestricted funds are funds which 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.

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 cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements, Restricted funds may only be transferred to unrestricted or designated funds once the criteria for restriction have been discharged or no longer apply.

The main funders of Northern Ireland Community Development and Health Network Ltd are the Public Health Agency and the Health and Social Care Board.

d) Income

Earned income is recognised when the charity has entitlement to it and any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether capital grants or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred. Income is deferred only which the charity has to fulfil conditions before becoming entitled to it or where the donor / funder has specified that the income is to be expended in a future period.

e) Donated services and facilities

In accordance with Charities SORP FRS102, the general volunteer time of supporters is not recognised.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probably that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities 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.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

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

g) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs which support the programmes and activities.

h) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. The carrying values of tangible fixed assets are reviewed for impairment when events or circumstances indicate the carrying value may not be recoverable.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixture, fittings and equipment	33% straight line

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

j) Cash and bank and in hand

Cash at bank and in hand includes cash and short term current accounts.

k) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Financial instruments

The charity only had financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

m) Pensions

The charity operated a defined contribution pension scheme for ites employees, administered and managed by The Pensions Trust (TPT). Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

During the year ended 31 March 2025 the charity contributed to the personal pension scheme of 9 members of staff. There was no pension provision for any other members of staff. In relation to the 9 members of staff in receipt of pension investment, the company contributes 6% of salary on the basis that each staff member contributed a minimum of 6% of their salary. The pensions were established through separate pension brokers by the individual staff members and the total exposure to the company related to the 6% contributions.

Details of the provision for pension scheme deficit in relation to a capital guarantee scheme participated in by CDHN prior to 2013 is given in Note 7.

n) Taxation

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and / or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

o) Limited Liability Agreement

The Executive Committee, on behalf of the company, have entered into a Limited Liability Agreement with their auditors, dated 5 August 2025. The auditors' liability is limited to an amount which is considered fair and reasonable. This has been disclosed in line with companies legislation.

p) Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Net Income / (Expenditure) for the year

	2025	2024
	£	£
This is stated after charging:		
Depreciation	1,692	2,340
Auditors' remuneration - Audit fees	4,020	3,882

3 Employee information

	2025	2024
	£	£
Wages & salaries	298,375	312,555
Employers NIC	29,135	30,141
Employer pension costs	17,085	17,875
	344,595	360,571

Average monthly number of persons employed by the company during the period:

Staff Numbers:	2025	2024
Full time	5	8
Part Time	6	4
	11	12

There were no employees receiving remuneration of £60K or more.

Pension costs are allocated to activities in proportion to the related staffing costs incurred.

The charity directors / trustees were not paid or did not receive any other benefits for services to the charity, neither were they reimbursed expenses during the year (2024: £NIL).

The charity operates a defined contribution pension scheme for its employees. During the year ended 31 March 2025 the company contributed £17,085 (2024: £17,875) to the scheme. At 31 March 2025 the amount owed to this scheme was £5,690 (2024: £5,276).

Key management personnel received the following remuneration:

	2025	2024
	£	£
Gross Salary	49,572	47,749
Employers NIC	5,586	5,334
Employers Pension	2,974	2,865
	58,132	55,948

4 Tangible fixed assets

	Fixtures, fittings & equipment	Total
	£	£
Cost		
At 1 April 2024	67,642	67,642
Additions	-	-
Disposals	-	-
At 31 March 2025	67,642	67,642
Depreciation		
At 1 April 2024	63,834	63,834
Charge for year	1,692	1,692
On Disposal	-	-
At 31 March 2025	65,526	65,526
Net book values		
At 31 March 2025	2,116	2,116
At 31 March 2024	3,808	3,808

5 Debtors: amounts falling due within one year

	2025	2024
	£	£
Grant and other debtors	110,298	64,905
	110,298	64,905

6 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	15,600	3,600
Trade and other creditors	157,762	174,358
	173,362	177,958

7 Provisions

The amount provided for a pension scheme deficit is as follows:

	2025	2024
	£	£
Provision for pension scheme deficit - at 1 April 2024	10,405	12,783
Revaluation in year	994	(2,378)
Provision for pension scheme deficit - at 31 March 2025	11,399	10,405

CDHN operates a defined contribution pension scheme for its employees, administered and managed by The Pensions Trust (TPT). Prior to 2013, CDHN participated in TPT Growth Plan Series 3 which guaranteed that a member's money could not fall beneath the value of their contributions. TPT closed this Series in September 2013 with all members automatically transferring to Growth Plan Series 4. Series 4 is a pure defined contribution arrangement. As CDHN has at some time participated in a scheme which provided a form of capital guarantee; in the event that CDHN decides to withdraw from the Growth Plan it will - by law - be required to pay any share of the deficit arising from its participation in Series 3. The scheme deficit has reduced over the years. CDHN is not required to make financial contributions towards TPT's recovery plan and no members are affected. CDHN has no obligations in respect of any other entity leaving the plan.

The most recent estimate of the amount that CDHN would become liable for (under the conditions set out above) was provided at 30 September 2024, for the purposes of FRS102, and amounted to £11,399.

The deficit has been determined by the plan actuary based on various assumptions including:

- the deficit contributions and employer debts that have been paid over the period;

- membership movements such as transfers out and members taking cash at retirement;

- changes in assumptions to reflect changed in insurer pricing; and

- increases / decreased in gilt yields.

8 Income

	Programmes Restricted £	Programmes Unrestricted £	2025 Total £	Programmes Restricted £	Programmes Unrestricted £	2024 Total £
Income from:						
Charitable Activities						
Earned Income	-	15,220	15,220	-	5,301	5,301
DOH Core Grant	17,558	-	17,558	17,558	-	17,558
DOH / SPPG	587,896	-	587,896	621,600	-	621,600
Public Health Agency	320,747	-	320,747	310,602	-	310,602
Rank Foundation	16,222	-	16,222	29,615	-	29,615
Dormant Accounts Fund NI	33,250	-	33,250	8,313	-	8,313
St Stephen's Green Trust	-	-	-	12,610	-	12,610
Department of Foreign Affairs	36,220	-	36,220	-	-	-
	1,011,893	15,220	1,027,113	1,000,297	5,301	1,005,598
Investment Income						
Bank Interest	-	794	794	-	653	653
	-	794	794	-	653	653
Total Incoming Resources	**1,011,893**	**16,014**	**1,027,907**	**1,000,297**	**5,954**	**1,006,251**

9 Cost of Charitable Activities by Fund Type

	Restricted £	Unrestricted £	2025 Total £	Restricted £	Unrestricted £	2024 Total £
Programmes Restricted	939,893	-	939,893	934,093	-	934,093
Programmes Unrestricted	-	64,208	64,208	-	79,869	79,869
	939,893	**64,208**	**1,004,101**	**934,093**	**79,869**	**1,013,962**

10 Cost of Charitable Activities by Activity Type

	Activities Undertaken Directly £	Support Costs £	Governance Costs £	2025 Total £	Activities Undertaken Directly £	Support Costs £	Governance Costs £	2024 Total £
Programmes Restricted	886,561	53,332	-	939,893	905,772	24,439	3,882	934,093
Programmes Unrestricted	40,778	19,410	4,020	64,208	65,153	14,716	-	79,869
	927,339	**72,742**	**4,020**	**1,004,101**	**970,925**	**39,155**	**3,882**	**1,013,962**

11 **Funds**

	Restricted Funds	Unrestricted Funds	Pension Reserves	2025 Total
	£	£	£	£
At 1 April 2024	29,609	366,878	-	396,487
Net income / (expenditure) for the year	72,000	(48,194)	-	23,806
Revaluation	-	-	(994)	(994)
Transfers	(62,889)	61,895	994	-
At 31 March 2025	**38,720**	**380,579**	**-**	**419,299**

The £54,385 transfers above are in relation to surpluses remaining on projects which can be used as a contribution towards the overheads of the charity and a transfer to fund a deficit on a project.

During the year £11,399 was designated to pension reserves to cover the potential deficit on the pension scheme.

Restricted Programme Funds:	Balance at 01/04/24	Incoming Resources	Resources Expenses	Transfers	Balance at 31/03/25
	£	£	£	£	£
DOH Core Grant	-	17,558	(17,558)	-	-
DOH / SPPG	-	587,896	(587,896)	-	-
PHA - Needs Analysis	-	297,433	(239,033)	(58,400)	-
PHA - Needs Analysis - Enhancement	-	23,314	(18,968)	(4,346)	-
Self Care Pharmacy	-	-	-	-	-
Rank Foundation	15,418	16,222	(32,041)	401	-
Dormant Accounts Fund NI	1,581	33,250	(36,620)	1,789	-
St Stephen's Green Trust	12,610	-	(7,777)	(2,333)	2,500
Department of Foreign Affairs	-	36,220	-	-	36,220
	29,609	**1,011,893**	**(939,893)**	**(62,889)**	**38,720**

12 Analysis of Net Assets Between Funds

	Restricted Funds	Unrestricted Funds	Total Funds
	£	£	£
Tangible fixed assets	-	2,116	2,116
Cash in bank and in hand	102,016	389,630	491,646
Other net current assets / (liabilities)	(63,296)	232	(63,064)
Provision for pension scheme deficit	-	(11,399)	(11,399)
Total	**38,720**	**380,579**	**419,299**

Analysis of Net Assets Between Funds - previous year

	Restricted Funds	Unrestricted Funds	Total Funds
	£	£	£
Tangible fixed assets	-	3,808	3,808
Cash in bank and in hand	141,517	374,620	516,137
Other net current assets / (liabilities)	(111,908)	(1,144)	(113,053)
Provision for pension scheme deficit	-	(10,405)	(10,405)
Total	**29,609**	**366,879**	**396,487**

13 Reconciliation of net movement in funds to net cash flow from operating activities

	2025	2024
	£	£
Net movement in funds	23,806	(7,711)
Add back depreciation charge	1,692	2,340
Deduct interest income	(794)	(653)
Movement in debtors	(45,393)	(19,222)
Movement in creditors	(4,596)	21,535
Net cash used in operating activities	**(25,285)**	**(3,711)**

14 Contingent liabilities

The company has obligations under standard grant letters of offer to repay amounts received as grants, in the breach of or non compliance with the conditions of the agreements. At present, the directors believe that all grant conditions have been complied with and that no liabilities exist.

15 Guarantees and other financial commitments

The company has pension scheme liabilities of £11,399 per the most recent valuation of the pension scheme as at September 2024.

16 Related party transactions

There were no related party transactions requiring disclosure in the year ended 31 March 2025 (2024: none).

17 Legal Status of the Charity

The liability of the members is limited.

Every member of the charity undertakes to contribute to the assets of the company in the event of its being wound up while they are members or within one year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding £1.

Northern Ireland Community Development Health Network Ltd

Northern Ireland - Charity number 106078

Accounts

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AABSOLUTELY DEDICATED TO HELPING YOU ACHIEVE YOUR GOALS.

Northern Ireland Community Development Health Network Ltd

(company limited by guarantee not having a share capital)

Report and Financial Statements

for the year ended 31 March 2024

Company Number: **NI034114 (Northern Ireland)**
Charity Number: **106078**
Ref: **5600/A**

AAB

UNITED KINGDOM + IRELAND + INTERNATIONAL

AAB Group Accountants Limited trades as AAB.
AAB Group Accountants Limited is incorporated in Northern Ireland with the registered no. NI022968 and registered office at Dromalane Mill, The Quays, Newry, Co Down, BT35 8QS. Registered to carry on audit work in the UK and Ireland and regulated for a range of investment business activities in the UK by the Institute of Chartered Accountants in Ireland. An independent member of Accelerate and TIAG with associated firms throughout the UK and worldwide.
A full list of AAB entities and directors is available at www.aabgroup.com.

Northern Ireland Community Development Health Network Ltd

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Company Information

Chief Executive	Joanne Vance
Directors	Sheelin McKeagney - Chairperson Janet Schofield - Vice Chairperson Michael Crean - Treasurer Carolyn Donnelly Claire Ferris Conor Flanagan Sloan Harper
Secretary	Joanne Vance
Company Number	NI034114 (Northern Ireland)
Charity Number	106078 XR72915
Registered Office	30A Mill Street Newry BT34 1EY
Website	www.cdhn.org
Auditors	AAB Group Accountants Limited Chartered Accountants & Statutory Auditors Dromalane Mill The Quays Newry BT35 8QS
Bankers	Danske Bank 58 Hill Street Newry BT34 1AR
Solicitors	Worthingtons Solicitors 24 - 38 Gordon Street Belfast BT1 2LG

Northern Ireland Community Development Health Network Ltd

Trustees' Report
for the year ended 31 March 2024

The trustees, as directors of Northern Ireland Community Development Health Network Ltd, present their report with the audited financial statements of the charity for the year ended 31 March 2024.

The directors are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2024, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

Chairperson's Report

It is with great pleasure that I welcome you to our 30th annual report for 2023-24. I am honoured to share the remarkable impact we have achieved and the journey we embarked upon in the past year to support and enhance community health and well-being, while addressing regional and local health disparities.

Throughout the last year, the Community Development & Health Network has exemplified its commitment to ending social and health inequalities, demonstrating the strength that arises when communities unite to foster improved health outcomes. Despite the challenges presented by the ongoing political and fiscal crisis, the socio-economic repercussions of inflation, and the escalating cost of living, our dedication remains unshaken.

The picture for health in Northern Ireland. Inequity gaps have widened, with stark contrasts in life expectancy preventable mortality rates, and access to timely health care. Our region significantly underperforms compared to other parts of the UK (DoH (Department of Health), Health Inequalities NI Report, 2024). Poverty rates are increasing and overall quality of life for people within our most disadvantaged communities, primarily due to preventable causes.

Building Community-Pharmacy Partnership (BCPP) is currently preparing a report to demonstrate the impact of the programme which will be launched in June. The BCPP programme has evolved over the last 22 years, and we continue to use learning from the Impact Report to improve delivery of the programme, reflect CD principles, and other C&V partner roles as well as use this evidence to inform the new ICS AIPB population health planning model. The BCPP programme has invested over £7 million in local communities and Community Pharmacies, nurturing partnerships, utilising community assets and social capital to yield tangible community health benefits.

BCPP has not only bolstered community health but also strengthened our bonds with local health providers, community partners, and the world of Pharmacy. This positions us favourably within the new integrated care system for Northern Ireland, igniting excitement for future developmental prospects and health enhancement opportunities.

Initally a nine-month pilot project we have secured additional funding to deliver Elevate Community and Mentoring Grants Programme to another 22 communities until March 2025. We expect a new PHA call to tender for a 3-year Elevate Programme in December of this year.

I extend my heartfelt appreciation to my colleagues on the Board for their unwavering commitment and support over the past year. Our commitment to transparency and accountability persists. Led by our Vice-Chairperson Janet Schofield, our Audit and Risk Sub Committee are implementing our Governance Action Plan to produce a Finance and Delegations of Authority Policy (June 2023) and initiate a process develop a Risk Management Policy to better align our register to the achiement of our operational objectives.

My heartfelt thanks to our incredible team, led by Joanne Vance for their dedication, and their efforts far beyond the call of duty. To our members, partners, and our supporters for their trust, and for their invaluable collaboration.

Our gratitude extends to the Department of Health, colleagues at SPPG (Strategic Planning Performance Group), the Public Health Agency and the Department for Communities, for their financial support, trust and commitment to CDHN's mission to work collaboratively with people, communities and power holders to end Health Inequalities.

Sheelin McKeagney
Chairperson

Date: 12 November 2024

Our Purposes and Activities
The Charity's objects are:

- to relieve poverty and sickness;

- to advance the education of the public in the knowledge of community development approaches to health issues and provide training in all of its aspects;

- to improve the planning and delivery of health and social care, particularly amongst those who are or at risk of suffering from poor health due to social and economic circumstances, by carrying out research, disseminating information in health matters and initiative and encouraging the participation of all members of society in discussing and resolving issues relating to health in the community.

The mission of Northern Ireland Community Development and Health Network Ltd is to end health inequalities using a community development approach. By this we mean campaigning, influencing policy and developing best practice work which shows that communities, both geographical and of interest and identity, can define their own health needs and design and implement preventative and radical solutions.

The principal activity of Northern Ireland Community Development and Health Network Ltd is to provide a network encompassing statutory, voluntary and community groups in Northern Ireland for workers concerned with community development and health who wish to share and support each others work.

Vision
A fair and equal society where everyone experiences their best health and wellbeing.

CDHN Mission
A fair and equal society where everyone experiences their best health and wellbeing.

1: **Community Development**: To support communities as a catalyst for change in ending health inequalities.

2: **Policy & Practice:** To influence policy and practice to support the ending of health inequalities.

3: **Build evidence** to support communities and informs policy development in ending health inequalities.

Public Benefit
The public benefits that flow from the advancement of community development in health issues are:

a) To relieve poverty and sickness.

Voluntary and Community Sector organisations are supported to develop the knowledge and skills to understand the effects of poverty on the health of individuals, communities and society within Northern Ireland. They can use this knowledge and skills to develop appropriate interventions and services to address issues caused by poverty which lead to ill health.

b) To advance the education of the public in the knowledge of community development approaches to health issues and provide training in all of its aspects.

Members of the public, specifically those volunteering or in paid employment within a community based organisation have the opportunity to avail of training and support in relation to community development and health. They will understand the factors affecting health in its widest sense and the importance of engaging commnuities in identifying those factors and developing interventions and activities to address them.

c) To improve the planning and delivery of health and social care, particularly amongst those who are or are at risk of suffering from poor health due to social or economic circumstances, by carrying out research, disseminating information in health matters and initiatives and encouraging the participation of all members of society in discussing and resolving issues relating to health in the community.

Local communities play a key role in the design and delivery of health outcomes; recipricol relationships exist between policy makers, practitioners, researchers and communities and there is increased capacity to co-design and co-produce decisions and services relating to health.

Achievements in the year ended 31 March 2024
CDHN delivered over £500,000 in local community investment through our Building the Community Pharmacy Partnership (BCPP) and Elevate programmes. We supported 44 new BCPP initiatives and 21 Elevate mentee organisations through small grants, training, mentoring and development support activities to address local health inequalities across NI. We deepened these new relationships further through member's surveys, additional facilitation and learning opportunities and six informal networking events including our AGM.

Department for Communities (DfC) funding to hire a Community Engagement Officer has helped us to increase our organisational membership numbers by 18%. We have seen an increase member's involvement in both networking and policy development opportunites.

CDHN launched its new research report on Community Medication Safety, entitled 'Our lives, Our Meds, Our Health' Exploring Medication Safety through a Social Lens'. Commissioned by the Department of Health, to inform the health system's understanding of how people's social and personal circumstances can influence how they take their medications safely. The report's policy recommendations will support the implementation of their 10 year Transforming Medication Safety in Northern Ireland (TMSNI) plan.

At policy level, CDHN continues to work with other regional VCSE, HSC and DOH colleagues to influence the development of the inclusive cross sectoral, area level, partnership arrangements for the new Integrated Care System (ICS) for NI. We advocated for the Department of health to commission an independent consultant to engage with Voluntary and Community organisations to explore how the sector should be supported to participate in the five new Area Integrated Partnership Boards set up to support the planning functions of the ICS. The first three AIPBs will be established by Autumn 2024.

In 2023 CDHN participated in a range of representative forums and committees to support community development and population health approaches to health and social wellbeing. , the Equality Coalition, the PHA's Strengthening Communities for Health Steering Group, and the Regional Social Prescribing Board.

Community Partnerships
Our Building the Community Partnership project funds community partnerships across NI.

Financial Review
The financial statements are presented in the standard format required by Charities SORP (FRS102) - 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) and the Companies Act 2006.

Northern Ireland Community Development and Health Network Ltd had very successful year in terms of project delivery. For the year ended 31 March 2024 the charity had net expenditure of £7,711 (before revaluations) compared to £14,862 in the previous year.

Total incoming resources for the year ended 31 March 2024 were £1,006,251 compared with £1,048,747 in the previous year.

At 31 March 2024 the charity had bank and cash of £516,137 (2023: £519,195).

Pension Scheme Liability
CDHN operates a defined contribution pension scheme for its employees, administered and managed by The Pensions Trust (TPT). Prior to 2013, CDHN participated in TPT Growth Plan Series 3 which guaranteed that a member's money could not fall beneath the value of their contributions. TPT closed this Series in September 2013 with all members automatically transferring to Growth Plan Series 4. Series 4 is a pure defined contribution arrangement. As CDHN has at some time participated in a scheme which provided a form of capital guarantee; in the event that CDHN decides to withdraw from the Growth Plan it will - by law - be required to pay any share of the deficit arising from its participation in Series 3. CDHN is not required to make financial contributions towards TPT's recovery plan and no members are affected.

The most recent estimate of the amount that CDHN would become liable for (under the conditions set out above) was provided at September 2023, for the purposes of FRS102, and amounted to £10,405. A liability has been included in the financial statements for this.

Reserves Policy

The charity's policy is to maintain a level of free reserves which meets the needs of the organisation both at the current time and in the foreseeable future. Free reserves are its total funds excluding restricted funds, designated funds or income funds which can only be released by disposing of fixed assets held for charity use. CDHN hold a minimum of three months reserves.

Northern Ireland Community Development and Health Network Ltd had total reserves of £396,487 at 31 March 2024 (2023: £401,820) and £366,878 of these were free reserves.

Plans for Future Periods

CDHN's strategic aims are as follows:

1) Release capacity to improve people's lives and health by:
- advancing knowledge and understanding of community development
- supporting our members to plan, deliver and measure the impact of community development actions
- leading an active and engaged network with members as a key source of CDHN's experience and

2) Influence change towards a fairer and more equal society by:
- ensuring the key stakeholders know and understand CDHN and engage with its work
- facilitating the network to use its expertise to ensure policy and decision makers understand and value the context of people's lives
- advocating for and supporting the use of community development to change structures and processes that are unfair and unjust

Reference and Administrative Details

Charity Number - CCNI	106078
Charity Number - HMRC:	XR72915
Company Number:	NI034114
Registered Office:	30A Mill Street, Newry, BT34 1EY

Our Advisors:

Auditors	AAB Group Accountants Limited
Bankers	Danske Bank
Solicitors	Worthington Solicitors

Directors and Trustees

The Directors of the Charitable Company (the Charity) are its Trustees for the purposes of Charity Law. The Trustees and officers serving during the year and since the year end were as follows:

Executive Committee	Sheelin McKeagney - Chairperson
	Janet Schofield - Vice Chairperson
	Michael Crean - Treasurer
	Carolyn Donnelly
	Claire Ferris
	Conor Flanagan
	Sloan Harper
Chief Executive	Joanne Vance

Structure, Governance and Management
Northern Ireland Community Development and Health Network Ltd is a company limited by guarantee and does not have a share capital. It is governed by a memorandum and articles of association and the liability of each member is limited to an amount not exceeding £1.

Northern Ireland Community Development and Health Network Ltd has an induction programme for new trustees / directors as part of which they receive a copy of the trustees' handbook. A skills audit is carried out as appropriate and trustees are advised of their legal responsibility and requirements with regards to the code of conduct and conflict of interest.

The directors have ultimate legal and financial responsibility for the affairs of Northern Ireland Community Development and Health Network Ltd, although the management of the organisation is generally delegated to the staff, through the Chief Executive. The management committee meet four times a year.

The trustees / directors of the company at 31 March 2024, all of whom have been trustees / directors for the whole of the year ended on that date, unless otherwise stated, are listed on the information page. Trustees / directors appointed to the board retire by rotation every three years.

Risk Management
The directors are in the process of reviewing the major risks which the charity faces and believe that the charity has sufficient resources in the event of adverse conditions. The trustees / directors have also examined other business and operational risks, which the charity faces and confirm that it has established systems to mitigate significant risks.

Directors' Responsibilities in relation to the Financial Statements
The directors (who are also the trustees of the charity for the purposes of company law) are responsible for preparing the directors' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standard (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the directors, who are also 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 for that year. In preparing the financial statements the directors are required to:

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

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

Statement of Disclosure to our Auditors
In so far as the trustees / directors in office at the date of approving our directors' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware; and
- the directors / trustees, having made enquiries of fellow directors that they ought to have taken, have each taken all steps that he / she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors
The auditors, AAB Group Accountants Limited, have indicated their willingness to continue in office, and a resolution concerning their reappointment will be proposed at the Annual General Meeting.

By order of the Board

Michael Crean
Director & Treasurer

Date: 12 November 2024

Northern Ireland Community Development Health Network Ltd
Company Number: NI034114

Independent Auditors' Report to the Members of
Northern Ireland Community Development Health Network Ltd
(a company limited by guarantee, not having a share capital)

Opinion
We have audited the financial statements of Northern Ireland Community Development Health Network Ltd (the "company") for the year ended 31 March 2024 which comprises the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the notes to the accounts, 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 FRS102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- 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 applicable to Smaller Entities; 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 accounts* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for use.

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

Other information
The other information comprises the information included in the annual report, other that the accounts and our auditor's report thereon. The Trustees are responsible for the other information.

Our opinion on the accounts 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 accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 accounts 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.

Matters on which we are required to report by exception
In light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law have not been made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities Trustees
As explained more fully in the Statement of Trustees' Responsibilities, the Trustees are responsible for the preparation of the accounts 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 accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the Trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to maintain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

We obtained an understanding of the legal and regulatory framework applicable to the company through enquiry of management, industry research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the company – Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We developed an understanding of the key fraud risks to the entity (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias. Our understanding was obtained through review of the financial statements for significant accounting estimates, analysis of journal entries, walkthrough of the key controls cycles in place and enquiry of management.

Our procedures to respond to those risks identified included, but were not limited to:

- Enquiry of management, those charged with governance and the entity’s solicitors around actual and potential litigation and claims.
- Enquiry of management to identify any instances of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

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A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: http://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

The 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 and regulations made undee that Act. 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 auditors' 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 its members as a body, for our audit work, for this report, or for the opinion we have formed.

Teresa Campbell

Teresa Campbell (Senior Statutory Auditor)
for and on behalf of
AAB Group Accountants Limited
Chartered Accountants &
Statutory Auditors
Dromalane Mill
The Quays
Newry
BT35 8QS

Date: 12 November 2024

AAB

UNITED KINGDOM + IRELAND + INTERNATIONAL

AAB Group Accountants Limited trades as AAB.
AAB Group Accountants Limited is incorporated in Northern Ireland with the registered no. NI022968 and registered office at Dromalane Mill, The Quays, Newry, Co Down, BT35 8QS. Registered to carry on audit work in the UK and Ireland and regulated for a range of investment business activities in the UK by the Institute of Chartered Accountants in Ireland. An independent member of Accelerate and TIAG with associated firms throughout the UK and worldwide.
A full list of AAB entities and directors is available at www.aabgroup.com.

Northern Ireland Community Development Health Network Ltd

Statement of Financial Activities
for the year ended 31 March 2024

	Note	Restricted Funds £	Unrestricted Funds £	2024 Total Funds £	2023 Total Funds £
Income from:					
Charitable Activities	8	1,000,297	5,301	1,005,598	1,047,993
Investment Income	8	-	653	653	755
Total Income		**1,000,297**	**5,954**	**1,006,251**	1,048,747
Expenditure on:					
Charitable Activities	9 & 10	934,093	79,869	1,013,962	1,063,609
Total Expenditure		**934,093**	**79,869**	**1,013,962**	1,063,609
Net (Expenditure) / Income for the Year		**66,204**	**(73,915)**	**(7,711)**	**(14,862)**
Revaluation	7	-	**2,378**	**2,378**	4,074
Transfers		**(54,385)**	**54,385**	-	-
Total Movement in Funds for the Year		**11,819**	**(17,152)**	**(5,333)**	**(10,788)**
Reconciliation of funds:					
Fund Balances Brought Forward	11	**17,790**	**384,030**	**401,820**	**412,608**
Fund Balances Carried Forward	11	**29,609**	**366,878**	**396,487**	**401,820**

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

The notes on pages 18 to 28 form part of these accounts.

Northern Ireland Community Development Health Network Ltd

Balance Sheet
as at 31 March 2024

	Notes	2024 £	£	2023 £
Fixed assets				
Tangible assets	4	3,808		6,148
Current assets				
Debtors	5	64,905		45,683
Cash at bank & in hand		516,137		519,195
		581,042		564,878
Creditors: amounts falling due within one year	6	(177,958)		(156,423)
Net current assets			403,084	408,455
Total assets less current liabilities			406,892	414,603
Long term liabilities				
Provisions	7		(10,405)	(12,783)
Net assets			396,487	401,820
The funds of the charity:	11			
Restricted funds			29,609	17,790
Unrestricted funds			366,878	384,030
			396,487	401,820

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and Charities SORP (FRS102).

The notes on pages 18 to 28 form part of these accounts.

The financial statements were approved by the Board and signed on its behalf:

M. Crean

Michael Crean
Director & Treasurer

Date: 12 November 2024

Company Number: **NI034114 (Northern Ireland)**

Northern Ireland Community Development Health Network Ltd

Statement of Cash Flows
as at 31 March 2024

	Note	2024	2023
		£	£
Cash used in operating activities	**13**	(3,711)	(20,258)
Cash flows from investing activities			
Interest income		653	755
Purchase of tangible fixed assets		-	(1,692)
Cash provided by (used in) investing activities		653	(937)
Cash flows from financing activities		-	-
Cash used in financing activities		-	-
Decrease in cash and cash equivalents in the year		(3,058)	(21,195)
Cash and cash equivalents at the beginning of the year		519,195	540,390
Total cash and cash equivalents at the end of the year		516,137	519,195

Notes to the financial statements for the year ended 31 March 2024

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Northern Ireland Community Development Health Network Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

c) Fund Accounting

Unrestricted funds are funds which 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.

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 cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements, Restricted funds may only be transferred to unrestricted or designated funds once the criteria for restriction have been discharged or no longer apply.

The main funders of Northern Ireland Community Development and Health Network Ltd are the Department of Health and Social Services and Public Safety, the Public Health Agency and the Health and Social Care Board.

d) Income

Earned income is recognised when the charity has entitlement to it and any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether capital grants or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred. Income is deferred only which the charity has to fulfil conditions before becoming entitled to it or where the donor / funder has specified that the income is to be expended in a future period.

e) Donated services and facilities

In accordance with Charities SORP FRS102, the general volunteer time of supporters is not recognised.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probably that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities 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.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

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

g) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs which support the programmes and activities.

h) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. The carrying values of tangible fixed assets are reviewed for impairment when events or circumstances indicate the carrying value may not be recoverable.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixture, fittings and equipment	33% straight line

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

j) Cash and bank and in hand

Cash at bank and in hand includes cash and short term current accounts.

k) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Financial instruments

The charity only had financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

m) Pensions

The charity operated a defined contribution pension scheme for ites employees, administered and managed by The Pensions Trust (TPT). Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

During the year ended 31 March 2024 the charity contributed to the personal pension scheme of 9 members of staff. There was no pension provision for any other members of staff. In relation to the 9 members of staff in receipt of pension investment, the company contributes 6% of salary on the basis that each staff member contributed a minimum of 6% of their salary. The pensions were established through separate pension brokers by the individual staff members and the total exposure to the company related to the 6% contributions.

Details of the provision for pension scheme deficit in relation to a capital guarantee scheme participated in by CDHN prior to 2013 is given in Note 7.

n) Taxation

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and / or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

o) Limited Liability Agreement

The Executive Committee, on behalf of the company, have entered into a Limited Liability Agreement with their auditors, dated 16 September 2024. The auditors' liability is limited to an amount which is considered fair and reasonable. This has been disclosed in line with companies legislation.

p) Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Net Income / (Expenditure) for the year

	2024	2023
	£	£
This is stated after charging:		
Depreciation	2,340	2,340
Auditors' remuneration - Audit fees	3,882	3,826

3 Employee information

	2024	2023
	£	£
Wages & salaries	312,555	344,189
Employers NIC	30,141	34,337
Employer pension costs	17,875	17,325
	360,571	395,851

Average monthly number of persons employed by the company during the period:

Staff Numbers:	2024	2023
Full time	8	8
Part Time	4	4
	12	12

There were no employees receiving remuneration of £60K or more.

Pension costs are allocated to activities in proportion to the related staffing costs incurred.

The charity directors / trustees were not paid or did not receive any other benefits for services to the charity, neither were they reimbursed expenses during the year. (2023: £NIL).

Key management personnel received the following remuneration:

	2024	2023
	£	£
Gross Salary	47,749	47,595
Employers NIC	5,334	5,589
Employers Pension	2,865	2,856
	55,948	56,040

4 Tangible fixed assets

	Fixtures, fittings & equipment	Total
	£	£
Cost		
At 1 April 2023	67,642	67,642
Additions	-	-
Disposals	-	-
At 31 March 2024	67,642	67,642
Depreciation		
At 1 April 2023	61,494	61,494
Charge for year	2,340	2,340
On Disposal	-	-
At 31 March 2024	63,834	63,834
Net book values		
At 31 March 2024	3,808	3,808
At 31 March 2023	6,148	6,148

5 Debtors: amounts falling due within one year

	2024	2023
	£	£
Grant and other debtors	64,905	45,683
	64,905	45,683

6 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	3,600	5,618
Trade and other creditors	174,358	150,805
	177,958	156,423

7 Provisions

The amount provided for a pension scheme deficit is as follows:

	2024	2023
	£	£
Provision for pension scheme deficit - at 1 April 2023	12,783	16,857
Revaluation in year	(2,378)	(4,074)
Provision for pension scheme deficit - at 31 March 2024	10,405	12,783

CDHN operates a defined contribution pension scheme for its employees, administered and managed by The Pensions Trust (TPT). Prior to 2013, CDHN participated in TPT Growth Plan Series 3 which guaranteed that a member's money could not fall beneath the value of their contributions. TPT closed this Series in September 2013 with all members automatically transferring to Growth Plan Series 4. Series 4 is a pure defined contribution arrangement. As CDHN has at some time participated in a scheme which provided a form of capital guarantee; in the event that CDHN decides to withdraw from the Growth Plan it will - by law - be required to pay any share of the deficit arising from its participation in Series 3. The scheme deficit has reduced over the years. CDHN is not required to make financial contributions towards TPT's recovery plan and no members are affected. CDHN has no obligations in respect of any other entity leaving the plan.

The most recent estimate of the amount that CDHN would become liable for (under the conditions set out above) was provided at 30 September 2023, for the purposes of FRS102, and amounted to £10,405.

The deficit has been determined by the plan actuary based on various assumptions including:

- the deficit contributions and employer debts that have been paid over the period;

- membership movements such as transfers out and members taking cash at retirement;

- changes in assumptions to reflect changed in insurer pricing; and

- increases / decreased in gilt yields.

8 Income

	Programmes Restricted £	Programmes Unrestricted £	2024 Total £	Programmes Restricted £	Programmes Unrestricted £	2023 Total £
Income from:						
Charitable Activities						
Earned Income	-	5,301	5,301	-	3,495	3,495
Donations / Other Income		-	-	-	253	253
DOH Core Grant	17,558	-	17,558	35,114	-	35,114
DOH / SPPG	621,600	-	621,600	671,335	-	671,335
Public Health Agency	310,602	-	310,602	303,795	-	303,795
Rank Foundation	29,615	-	29,615	34,000	-	34,000
Dormant Accounts Fund NI	8,313	-	8,313	-	-	-
St Stephen's Green Trust	12,610	-	12,610	-	-	-
	1,000,297	5,301	1,005,598	1,044,244	3,748	1,047,993
Investment Income						
Bank Interest	-	653	653	-	755	755
	-	653	653	-	755	755
Total Incoming Resources	**1,000,297**	**5,954**	**1,006,251**	**1,044,244**	**4,503**	**1,048,747**

9 Cost of Charitable Activities by Fund Type

	Restricted £	Unrestricted £	2024 Total £	Restricted £	Unrestricted £	2023 Total £
Programmes Restricted	934,093	-	934,093	1,026,454	-	1,026,454
Programmes Unrestricted	-	79,869	79,869	-	37,155	37,155
	934,093	**79,869**	**1,013,962**	**1,026,454**	**37,155**	**1,063,609**

10 Cost of Charitable Activities by Activity Type

	Activities Undertaken Directly £	Support Costs £	Governance Costs £	2024 Total £	Activities Undertaken Directly £	Support Costs £	Governance Costs £	2023 Total £
Programmes Restricted	905,772	24,439	3,882	934,093	979,715	46,738	-	1,026,454
Programmes Unrestricted	65,153	14,716	-	79,869	14,205	19,123	3,826	37,155
	970,925	**39,155**	**3,882**	**1,013,962**	**993,921**	**65,862**	**3,826**	**1,063,609**

11 **Funds**

	Restricted Funds	Unrestricted Funds	Pension Reserves	2024 Total
	£	£	£	£
At 1 April 2023	17,790	396,813	(12,783)	401,820
Net income / (expenditure) for the year	66,204	(73,915)	-	(7,711)
Revaluation	-	-	2,378	2,378
Transfers	(54,385)	43,980	10,405	-
At 31 March 2024	**29,609**	**366,878**	**-**	**396,487**

The £54,385 transfers above are in relation to surpluses remaining on projects which can be used as a contribution towards the overheads of the charity and a transfer to fund a deficit on a project.

During the year £10,405 was designated to pension reserves to cover the potential deficit on the pension scheme.

Restricted Programme Funds:	Balance at 01/04/23	Incoming Resources	Resources Expenses	Transfers	Balance at 31/03/24
	£	£	£	£	£
DOH Core Grant	-	17,558	(17,558)	-	-
DOH / SPPG	-	621,600	(621,600)	-	-
PHA - Needs Analysis	-	293,367	(240,819)	(52,548)	-
PHA - Needs Analysis - Enhancement	4,000	17,235	(17,235)	(4,000)	-
Inspiring Impact	-	-	-	-	-
Self Care Pharmacy	-	-	(2,163)	2,163	-
Rank Foundation	13,790	29,615	(27,987)	-	15,418
Dormant Accounts Fund NI	-	8,313	(6,731)	-	1,581
St Stephen's Green Trust	-	12,610	-	-	12,610
	17,790	**1,000,297**	**(934,093)**	**(54,385)**	**29,609**

12 Analysis of Net Assets Between Funds

	Restricted Funds	Unrestricted Funds	Total Funds
	£	£	£
Tangible fixed assets	-	3,808	3,808
Cash in bank and in hand	141,517	374,620	516,137
Other net current assets / (liabilities)	(111,908)	(1,144)	(113,053)
Provision for pension scheme deficit	-	(10,405)	(10,405)
Total	**29,609**	**366,878**	**396,487**

Analysis of Net Assets Between Funds - previous year

	Restricted Funds	Unrestricted Funds	Total Funds
	£	£	£
Tangible fixed assets	-	6,148	6,148
Cash in bank and in hand	123,256	395,939	519,195
Other net current assets / (liabilities)	(105,466)	(5,274)	(110,740)
Provision for pension scheme deficit	-	(12,783)	(12,783)
Total	**17,790**	**384,030**	**401,820**

13 Reconciliation of net movement in funds to net cash flow from operating activities

	2024	2023
	£	£
Net movement in funds	(7,711)	(14,862)
Add back depreciation charge	2,340	2,340
Deduct interest income	(653)	(755)
Movement in debtors	(19,222)	4,880
Movement in creditors	21,535	(11,861)
Net cash used in operating activities	**(3,711)**	**(20,258)**

14 Contingent liabilities

The company has obligations under standard grant letters of offer to repay amounts received as grants, in the breach of or non compliance with the conditions of the agreements. At present, the directors believe that all grant conditions have been complied with and that no liabilities exist.

15 Guarantees and other financial commitments

The company has pension scheme liabilities of £10,405 per the most recent valuation of the pension scheme as at September 2023.

16 Related party transactions

There were no related party transactions requiring disclosure in the year ended 31 March 2024.

17 Legal Status of the Charity

The liability of the members is limited.

Every member of the charity undertakes to contribute to the assets of the company in the event of its being wound up while they are members or within one year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding £1.

Northern Ireland Community Development Health Network Ltd

Management Information

for the year ended 31 March 2024

The following pages do not form part of the statutory financial statements which are the subject of the independent auditor's report

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Northern Ireland Community Development Health Network Ltd

Income & Expenditure Account
for the year ended 31 March 2024

	Restricted Funds £	Unrestricted Funds £	2024 Total £	2023 Total £
Income				
CDHN Main (Earned Income)	-	5,954	5,954	4,503
DOH Core Grant	17,558	-	17,558	35,114
Public Health Asssociation - Elevate	293,367	-	293,367	284,795
Public Health Asssociation - Elevate Enhancement	17,235		17,235	19,000
DOH / SPPG	621,600	-	621,600	622,100
Self Care Pharmacy	-	-	-	49,235
Inspiring Impact	-	-	-	-
Rank Foundation	29,615	-	29,615	34,000
Dormant Accounts Fund NI	8,313	-	8,313	-
St Stephen's Green	12,610		12,610	-
Total Incoming Resources	1,000,297	5,954	1,006,251	1,048,747
Expenditure				
CDHN Main (Earned Income)	-	79,869	79,869	37,155
DOH Core Grant	17,558	-	17,558	35,114
Public Health Asssociation - Elevate	240,819	-	240,819	284,795
Public Health Asssociation - Elevate Enhancement	17,235	-	17,235	15,000
DOH / SPPG	621,601	-	621,601	622,100
Self Care Pharmacy	2,163	-	2,163	49,235
Inspiring Impact	-	-	-	-
Rank Foundation	27,987		27,987	20,210
Dormant Accounts Fund NI	6,731		6,731	-
St Stephen's Green	-	-	-	-
Total Resources Expended	934,093	79,869	1,013,962	1,063,609
Deficit for Year	66,204	(73,915)	(7,711)	(14,862)
Transfers between funds	(54,385)	54,385	-	-
Net movement in funds for the year	11,819	(19,530)	(7,711)	(14,862)

Northern Ireland Community Development Health Network Ltd

Appendix 1

CDHN Main Account
Income & Expenditure Account
for the year ended 31 March 2024

	Unrestricted 2024 £	Unrestricted 2023 £
Income from charitable activities		
Donations / Other Income	-	253
Bank interest	653	755
Training Income	5,301	3,495
Total income from charitable activities	5,954	4,503
Expenditure on charitable activities		
Activities undertaken directly		
Wages & pension	55,938	2,018
Travel	1,647	706
Training fees	180	1,360
Membership & subscriptions	3,412	4,226
Telephone	1,405	1,617
Professional fees	-	199
Consultancy fees	225	700
Conference expenses	1,826	234
Refreshments & hospitality costs	386	1,801
Room hire	134	1,344
	65,153	14,205
Support costs		
General expenses	1,829	2,832
IT support	3,296	4,344
Bank interest & charges	41	69
Depreciation charge	2,340	2,340
Recruitment costs	-	557
Rent	3,825	-
Heat & light	1,268	1,234
Cleaning	37	48
Repairs & renewals	606	3,155
Insurance	-	252
Printing, stationery, postage & advertising & promotional material	1,473	4,292
	14,716	19,123
Governance costs		
Audit	-	3,826
	-	3,826
Total expenditure on charitable activities	79,869	37,155
Net income for the year	(73,915)	(32,652)
Transfer from restricted funds	54,385	16,133
Movement in funds for the year	**(19,530)**	(16,519)

Note £56,548 from the PHA Elevate and PHA Elevate Enhancement projects has been transferred to the CDHN Main Account towards the overheads of the charity and £2,163 has been transferred to the Self Care project to fund the deficit.

Northern Ireland Community Development Health Network Ltd

Appendix 2

DOH Core Grant
Income & Expenditure Account
for the year ended 31 March 2024

	Restricted Funds 2024 £	Restricted Funds 2023 £
Income from charitable activities		
DOH Core Grant	17,558	35,114
Total income from charitable activities	17,558	35,114
Expenditure on charitable activities		
Activities undertaken directly		
Wages & salaries	17,558	13,168
	17,558	13,168
Support costs		
Wages & salaries	-	21,946
	-	21,946
Total expenditure on charitable activities	17,558	35,114
Net income for the year	-	-

Northern Ireland Community Development Health Network Ltd

Appendix 3

Public Health Agency Elevate Programme
Income & Expenditure Account
for the year ended 31 March 2024

	Restricted Funds 2024 £	Restricted Funds 2023 £
Income from charitable activities		
Public Health Agency	293,367	284,795
Total income from charitable activities	293,367	284,795
Expenditure on charitable activities		
Activities undertaken directly		
Grant Distribution	134,000	130,000
Salaries & Wages	89,789	119,323
Staff & Volunteer Travel	6,025	5,776
Subscriptions	390	1,650
Refreshments & Hospitality	2,975	2,974
Telephone	-	97
Promotional Material	390	1,540
Professional Fees	300	-
Consultancy Fees	4,233	15,428
Room Hire	1,796	1,231
	239,898	278,019
Support costs		
Recruitment Costs	582	-
Repairs & Renewals	-	180
Printing & Stationery	35	115
IT Support	-	6,384
General Expenses	304	97
	921	6,776
Total expenditure on charitable activities	240,819	284,795
Net income for the year	**52,548**	-
Transfer to unrestricted funds	(52,548)	-
Total movement in funds for the year	-	-

Northern Ireland Community Development Health Network Ltd

Appendix 4

Public Health Agency Elevate Enhancement Programme
Income & Expenditure Account
for the year ended 31 March 2024

	Restricted Funds 2024 £	Restricted Funds 2023 £
Income from charitable activities		
Public Health Agency	17,235	19,000
Total income from charitable activities	17,235	19,000
Expenditure on charitable activities		
Activities undertaken directly		
Salaries & Wages	17,235	15,000
	17,235	15,000
Total expenditure on charitable activities	17,235	15,000
Net income for the year	-	4,000
Transfer to unrestricted funds	(4,000)	-
Total movement in funds for the year	**(4,000)**	4,000

Northern Ireland Community Development Health Network Ltd

Appendix 5

DOH / SPPG
Income & Expenditure Account
for the year ended 31 March 2024

	Restricted Funds 2024 £	Restricted Funds 2023 £
Income from charitable activities		
DOH / SPPG	621,600	622,100
Total income from charitable activities	621,600	622,100
Expenditure on charitable activities		
Activities undertaken directly		
Salaries & wages	153,188	163,120
Staff travel	2,612	2,694
Conference expenses	987	371
Training costs	200	3,428
Membership & subscriptions	2,652	5,629
Grant distribution	421,600	423,100
Telephone	879	471
Printing, postage & publications	550	-
Room hire	185	-
Refreshments & hospitality	439	405
Consultancy fees	17,390	2,113
Advertising & promotional costs	250	3,040
	600,932	604,371
Support costs		
Rent	3,825	7,649
Heat & light	372	464
Cleaning	75	435
Repairs & maintenance	54	293
Insurance	4,456	4,138
Printing, postage & stationery	1,797	2,135
General expenses	332	545
IT support	5,851	2,070
Bank interest & charges	23	-
	16,786	17,729
Governance costs		
Audit fees	3,882	-
	3,882	-
Total expenditure on charitable activities	621,601	622,100
Net income for the year	-	-

Northern Ireland Community Development Health Network Ltd

Appendix 6

Self Care for Minor Ailments Programme
Income & Expenditure Account
for the year ended 31 March 2024

	Restricted Funds 2024 £	Restricted Funds 2023 £
Income from charitable activities		
Health & Social Care Board	-	49,235
Total income from charitable activities	-	49,235
Expenditure on charitable activities		
Activities undertaken directly		
Wages & salaries	-	42,728
Staff Travel	538	2,774
Membership Fees	-	171
Refreshments & Hospitality	-	578
Subscriptions	-	144
Promotional Material	275	-
Publications	850	-
Room Hire	200	357
Consultancy Fees	300	2,195
	2,163	48,947
Support costs		
Stationery	-	23
General Expenses	-	265
	-	288
Total expenditure on charitable activities	2,163	49,235
Net income for the year	(2,163)	-
Transfer to unrestricted funds	2,163	-
Total movement in funds for the year	-	-

Northern Ireland Community Development Health Network Ltd

Appendix 7

Inspiring Impact
Income & Expenditure Account
for the year ended 31 March 2024

	Restricted Funds 2024 £	Restricted Funds 2023 £
Income from charitable activities		
NPC - New Philanthropy	-	-
Total income from charitable activities	-	-
Expenditure on charitable activities		
Total expenditure on charitable activities	-	-
Net income for the year	-	-
Transfer to unrestricted funds	-	(16,133)
Total movement in funds for the year	-	**(16,133)**

Northern Ireland Community Development Health Network Ltd

Appendix 8

Rank Foundation Programme
Income & Expenditure Account
for the year ended 31 March 2024

	Restricted Funds 2024 £	Restricted Funds 2023 £
Income from charitable activities		
Rank Foundation	29,615	34,000
Total income from charitable activities	29,615	34,000
Expenditure on charitable activities		
Activities undertaken directly		
Salaries & Wages	26,863	18,548
Staff Travel	1,124	662
Consultancy Fees	-	1,000
	27,987	20,210
Total expenditure on charitable activities	27,987	20,210
Net income for the year	**1,628**	**13,790**

Northern Ireland Community Development Health Network Ltd

Appendix 9

Dormant Accounts Fund NI
Income & Expenditure Account
for the year ended 31 March 2024

	Restricted Funds 2024 £
Income from charitable activities	
Grant Income	8,313
Total income from charitable activities	8,313
Expenditure on charitable activities	
Support costs	
IT support	6,731
	6,731
Total expenditure on charitable activities	6,731
Net income for the year	**1,581**

Northern Ireland Community Development Health Network Ltd

Appendix 10

St Stephen's Green Trust
Income & Expenditure Account
for the year ended 31 March 2024

	Restricted Funds 2024 £
Income from charitable activities	
Grant Income	12,610
Total income from charitable activities	12,610
Expenditure on charitable activities	
	-
Total expenditure on charitable activities	-
Net income for the year	**12,610**

Northern Ireland Community Development Health Network Ltd

Northern Ireland - Charity number 106078

Annual report

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AABSOLUTELY DEDICATED TO HELPING YOU ACHIEVE YOUR GOALS.

Northern Ireland Community Development Health Network Ltd

(company limited by guarantee not having a share capital)

Report and Financial Statements

for the year ended 31 March 2024

Company Number: **NI034114 (Northern Ireland)**
Charity Number: **106078**
Ref: **5600/A**

AAB

UNITED KINGDOM + IRELAND + INTERNATIONAL

AAB Group Accountants Limited trades as AAB.
AAB Group Accountants Limited is incorporated in Northern Ireland with the registered no. NI022968 and registered office at Dromalane Mill, The Quays, Newry, Co Down, BT35 8QS. Registered to carry on audit work in the UK and Ireland and regulated for a range of investment business activities in the UK by the Institute of Chartered Accountants in Ireland. An independent member of Accelerate and TIAG with associated firms throughout the UK and worldwide.
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Northern Ireland Community Development Health Network Ltd

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Company Information

Chief Executive	Joanne Vance
Directors	Sheelin McKeagney - Chairperson Janet Schofield - Vice Chairperson Michael Crean - Treasurer Carolyn Donnelly Claire Ferris Conor Flanagan Sloan Harper
Secretary	Joanne Vance
Company Number	NI034114 (Northern Ireland)
Charity Number	106078 XR72915
Registered Office	30A Mill Street Newry BT34 1EY
Website	www.cdhn.org
Auditors	AAB Group Accountants Limited Chartered Accountants & Statutory Auditors Dromalane Mill The Quays Newry BT35 8QS
Bankers	Danske Bank 58 Hill Street Newry BT34 1AR
Solicitors	Worthingtons Solicitors 24 - 38 Gordon Street Belfast BT1 2LG

Northern Ireland Community Development Health Network Ltd

Trustees' Report
for the year ended 31 March 2024

The trustees, as directors of Northern Ireland Community Development Health Network Ltd, present their report with the audited financial statements of the charity for the year ended 31 March 2024.

The directors are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2024, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

Chairperson's Report

It is with great pleasure that I welcome you to our 30th annual report for 2023-24. I am honoured to share the remarkable impact we have achieved and the journey we embarked upon in the past year to support and enhance community health and well-being, while addressing regional and local health disparities.

Throughout the last year, the Community Development & Health Network has exemplified its commitment to ending social and health inequalities, demonstrating the strength that arises when communities unite to foster improved health outcomes. Despite the challenges presented by the ongoing political and fiscal crisis, the socio-economic repercussions of inflation, and the escalating cost of living, our dedication remains unshaken.

The picture for health in Northern Ireland. Inequity gaps have widened, with stark contrasts in life expectancy preventable mortality rates, and access to timely health care. Our region significantly underperforms compared to other parts of the UK (DoH (Department of Health), Health Inequalities NI Report, 2024). Poverty rates are increasing and overall quality of life for people within our most disadvantaged communities, primarily due to preventable causes.

Building Community-Pharmacy Partnership (BCPP) is currently preparing a report to demonstrate the impact of the programme which will be launched in June. The BCPP programme has evolved over the last 22 years, and we continue to use learning from the Impact Report to improve delivery of the programme, reflect CD principles, and other C&V partner roles as well as use this evidence to inform the new ICS AIPB population health planning model. The BCPP programme has invested over £7 million in local communities and Community Pharmacies, nurturing partnerships, utilising community assets and social capital to yield tangible community health benefits.

BCPP has not only bolstered community health but also strengthened our bonds with local health providers, community partners, and the world of Pharmacy. This positions us favourably within the new integrated care system for Northern Ireland, igniting excitement for future developmental prospects and health enhancement opportunities.

Initally a nine-month pilot project we have secured additional funding to deliver Elevate Community and Mentoring Grants Programme to another 22 communities until March 2025. We expect a new PHA call to tender for a 3-year Elevate Programme in December of this year.

I extend my heartfelt appreciation to my colleagues on the Board for their unwavering commitment and support over the past year. Our commitment to transparency and accountability persists. Led by our Vice-Chairperson Janet Schofield, our Audit and Risk Sub Committee are implementing our Governance Action Plan to produce a Finance and Delegations of Authority Policy (June 2023) and initiate a process develop a Risk Management Policy to better align our register to the achiement of our operational objectives.

My heartfelt thanks to our incredible team, led by Joanne Vance for their dedication, and their efforts far beyond the call of duty. To our members, partners, and our supporters for their trust, and for their invaluable collaboration.

Our gratitude extends to the Department of Health, colleagues at SPPG (Strategic Planning Performance Group), the Public Health Agency and the Department for Communities, for their financial support, trust and commitment to CDHN's mission to work collaboratively with people, communities and power holders to end Health Inequalities.

Sheelin McKeagney
Chairperson

Date: 12 November 2024

Our Purposes and Activities
The Charity's objects are:

- to relieve poverty and sickness;

- to advance the education of the public in the knowledge of community development approaches to health issues and provide training in all of its aspects;

- to improve the planning and delivery of health and social care, particularly amongst those who are or at risk of suffering from poor health due to social and economic circumstances, by carrying out research, disseminating information in health matters and initiative and encouraging the participation of all members of society in discussing and resolving issues relating to health in the community.

The mission of Northern Ireland Community Development and Health Network Ltd is to end health inequalities using a community development approach. By this we mean campaigning, influencing policy and developing best practice work which shows that communities, both geographical and of interest and identity, can define their own health needs and design and implement preventative and radical solutions.

The principal activity of Northern Ireland Community Development and Health Network Ltd is to provide a network encompassing statutory, voluntary and community groups in Northern Ireland for workers concerned with community development and health who wish to share and support each others work.

Vision
A fair and equal society where everyone experiences their best health and wellbeing.

CDHN Mission
A fair and equal society where everyone experiences their best health and wellbeing.

1: **Community Development**: To support communities as a catalyst for change in ending health inequalities.

2: **Policy & Practice:** To influence policy and practice to support the ending of health inequalities.

3: **Build evidence** to support communities and informs policy development in ending health inequalities.

Public Benefit
The public benefits that flow from the advancement of community development in health issues are:

a) To relieve poverty and sickness.

Voluntary and Community Sector organisations are supported to develop the knowledge and skills to understand the effects of poverty on the health of individuals, communities and society within Northern Ireland. They can use this knowledge and skills to develop appropriate interventions and services to address issues caused by poverty which lead to ill health.

b) To advance the education of the public in the knowledge of community development approaches to health issues and provide training in all of its aspects.

Members of the public, specifically those volunteering or in paid employment within a community based organisation have the opportunity to avail of training and support in relation to community development and health. They will understand the factors affecting health in its widest sense and the importance of engaging commnuities in identifying those factors and developing interventions and activities to address them.

c) To improve the planning and delivery of health and social care, particularly amongst those who are or are at risk of suffering from poor health due to social or economic circumstances, by carrying out research, disseminating information in health matters and initiatives and encouraging the participation of all members of society in discussing and resolving issues relating to health in the community.

Local communities play a key role in the design and delivery of health outcomes; recipricol relationships exist between policy makers, practitioners, researchers and communities and there is increased capacity to co-design and co-produce decisions and services relating to health.

Achievements in the year ended 31 March 2024
CDHN delivered over £500,000 in local community investment through our Building the Community Pharmacy Partnership (BCPP) and Elevate programmes. We supported 44 new BCPP initiatives and 21 Elevate mentee organisations through small grants, training, mentoring and development support activities to address local health inequalities across NI. We deepened these new relationships further through member's surveys, additional facilitation and learning opportunities and six informal networking events including our AGM.

Department for Communities (DfC) funding to hire a Community Engagement Officer has helped us to increase our organisational membership numbers by 18%. We have seen an increase member's involvement in both networking and policy development opportunites.

CDHN launched its new research report on Community Medication Safety, entitled 'Our lives, Our Meds, Our Health' Exploring Medication Safety through a Social Lens'. Commissioned by the Department of Health, to inform the health system's understanding of how people's social and personal circumstances can influence how they take their medications safely. The report's policy recommendations will support the implementation of their 10 year Transforming Medication Safety in Northern Ireland (TMSNI) plan.

At policy level, CDHN continues to work with other regional VCSE, HSC and DOH colleagues to influence the development of the inclusive cross sectoral, area level, partnership arrangements for the new Integrated Care System (ICS) for NI. We advocated for the Department of health to commission an independent consultant to engage with Voluntary and Community organisations to explore how the sector should be supported to participate in the five new Area Integrated Partnership Boards set up to support the planning functions of the ICS. The first three AIPBs will be established by Autumn 2024.

In 2023 CDHN participated in a range of representative forums and committees to support community development and population health approaches to health and social wellbeing. , the Equality Coalition, the PHA's Strengthening Communities for Health Steering Group, and the Regional Social Prescribing Board.

Community Partnerships
Our Building the Community Partnership project funds community partnerships across NI.

Financial Review
The financial statements are presented in the standard format required by Charities SORP (FRS102) - 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) and the Companies Act 2006.

Northern Ireland Community Development and Health Network Ltd had very successful year in terms of project delivery. For the year ended 31 March 2024 the charity had net expenditure of £7,711 (before revaluations) compared to £14,862 in the previous year.

Total incoming resources for the year ended 31 March 2024 were £1,006,251 compared with £1,048,747 in the previous year.

At 31 March 2024 the charity had bank and cash of £516,137 (2023: £519,195).

Pension Scheme Liability
CDHN operates a defined contribution pension scheme for its employees, administered and managed by The Pensions Trust (TPT). Prior to 2013, CDHN participated in TPT Growth Plan Series 3 which guaranteed that a member's money could not fall beneath the value of their contributions. TPT closed this Series in September 2013 with all members automatically transferring to Growth Plan Series 4. Series 4 is a pure defined contribution arrangement. As CDHN has at some time participated in a scheme which provided a form of capital guarantee; in the event that CDHN decides to withdraw from the Growth Plan it will - by law - be required to pay any share of the deficit arising from its participation in Series 3. CDHN is not required to make financial contributions towards TPT's recovery plan and no members are affected.

The most recent estimate of the amount that CDHN would become liable for (under the conditions set out above) was provided at September 2023, for the purposes of FRS102, and amounted to £10,405. A liability has been included in the financial statements for this.

Reserves Policy

The charity's policy is to maintain a level of free reserves which meets the needs of the organisation both at the current time and in the foreseeable future. Free reserves are its total funds excluding restricted funds, designated funds or income funds which can only be released by disposing of fixed assets held for charity use. CDHN hold a minimum of three months reserves.

Northern Ireland Community Development and Health Network Ltd had total reserves of £396,487 at 31 March 2024 (2023: £401,820) and £366,878 of these were free reserves.

Plans for Future Periods

CDHN's strategic aims are as follows:

1) Release capacity to improve people's lives and health by:
- advancing knowledge and understanding of community development
- supporting our members to plan, deliver and measure the impact of community development actions
- leading an active and engaged network with members as a key source of CDHN's experience and

2) Influence change towards a fairer and more equal society by:
- ensuring the key stakeholders know and understand CDHN and engage with its work
- facilitating the network to use its expertise to ensure policy and decision makers understand and value the context of people's lives
- advocating for and supporting the use of community development to change structures and processes that are unfair and unjust

Reference and Administrative Details

Charity Number - CCNI	106078
Charity Number - HMRC:	XR72915
Company Number:	NI034114
Registered Office:	30A Mill Street, Newry, BT34 1EY

Our Advisors:

Auditors	AAB Group Accountants Limited
Bankers	Danske Bank
Solicitors	Worthington Solicitors

Directors and Trustees

The Directors of the Charitable Company (the Charity) are its Trustees for the purposes of Charity Law. The Trustees and officers serving during the year and since the year end were as follows:

Executive Committee	Sheelin McKeagney - Chairperson
	Janet Schofield - Vice Chairperson
	Michael Crean - Treasurer
	Carolyn Donnelly
	Claire Ferris
	Conor Flanagan
	Sloan Harper
Chief Executive	Joanne Vance

Structure, Governance and Management
Northern Ireland Community Development and Health Network Ltd is a company limited by guarantee and does not have a share capital. It is governed by a memorandum and articles of association and the liability of each member is limited to an amount not exceeding £1.

Northern Ireland Community Development and Health Network Ltd has an induction programme for new trustees / directors as part of which they receive a copy of the trustees' handbook. A skills audit is carried out as appropriate and trustees are advised of their legal responsibility and requirements with regards to the code of conduct and conflict of interest.

The directors have ultimate legal and financial responsibility for the affairs of Northern Ireland Community Development and Health Network Ltd, although the management of the organisation is generally delegated to the staff, through the Chief Executive. The management committee meet four times a year.

The trustees / directors of the company at 31 March 2024, all of whom have been trustees / directors for the whole of the year ended on that date, unless otherwise stated, are listed on the information page. Trustees / directors appointed to the board retire by rotation every three years.

Risk Management
The directors are in the process of reviewing the major risks which the charity faces and believe that the charity has sufficient resources in the event of adverse conditions. The trustees / directors have also examined other business and operational risks, which the charity faces and confirm that it has established systems to mitigate significant risks.

Directors' Responsibilities in relation to the Financial Statements
The directors (who are also the trustees of the charity for the purposes of company law) are responsible for preparing the directors' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standard (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the directors, who are also 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 for that year. In preparing the financial statements the directors are required to:

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

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

Statement of Disclosure to our Auditors
In so far as the trustees / directors in office at the date of approving our directors' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware; and
- the directors / trustees, having made enquiries of fellow directors that they ought to have taken, have each taken all steps that he / she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors
The auditors, AAB Group Accountants Limited, have indicated their willingness to continue in office, and a resolution concerning their reappointment will be proposed at the Annual General Meeting.

By order of the Board

Michael Crean
Director & Treasurer

Date: 12 November 2024

Northern Ireland Community Development Health Network Ltd
Company Number: NI034114

Independent Auditors' Report to the Members of
Northern Ireland Community Development Health Network Ltd
(a company limited by guarantee, not having a share capital)

Opinion
We have audited the financial statements of Northern Ireland Community Development Health Network Ltd (the "company") for the year ended 31 March 2024 which comprises the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the notes to the accounts, 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 FRS102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- 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 applicable to Smaller Entities; 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 accounts* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for use.

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

Other information
The other information comprises the information included in the annual report, other that the accounts and our auditor's report thereon. The Trustees are responsible for the other information.

Our opinion on the accounts 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 accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 accounts 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.

Matters on which we are required to report by exception
In light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law have not been made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities Trustees
As explained more fully in the Statement of Trustees' Responsibilities, the Trustees are responsible for the preparation of the accounts 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 accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the Trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to maintain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

We obtained an understanding of the legal and regulatory framework applicable to the company through enquiry of management, industry research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the company – Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We developed an understanding of the key fraud risks to the entity (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias. Our understanding was obtained through review of the financial statements for significant accounting estimates, analysis of journal entries, walkthrough of the key controls cycles in place and enquiry of management.

Our procedures to respond to those risks identified included, but were not limited to:

- Enquiry of management, those charged with governance and the entity’s solicitors around actual and potential litigation and claims.
- Enquiry of management to identify any instances of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

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AABSOLUTELY DEDICATED TO HELPING YOU ACHIEVE YOUR GOALS.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: http://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

The 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 and regulations made undee that Act. 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 auditors' 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 its members as a body, for our audit work, for this report, or for the opinion we have formed.

Teresa Campbell

Teresa Campbell (Senior Statutory Auditor)
for and on behalf of
AAB Group Accountants Limited
Chartered Accountants &
Statutory Auditors
Dromalane Mill
The Quays
Newry
BT35 8QS

Date: 12 November 2024

AAB

UNITED KINGDOM + IRELAND + INTERNATIONAL

AAB Group Accountants Limited trades as AAB.
AAB Group Accountants Limited is incorporated in Northern Ireland with the registered no. NI022968 and registered office at Dromalane Mill, The Quays, Newry, Co Down, BT35 8QS. Registered to carry on audit work in the UK and Ireland and regulated for a range of investment business activities in the UK by the Institute of Chartered Accountants in Ireland. An independent member of Accelerate and TIAG with associated firms throughout the UK and worldwide.
A full list of AAB entities and directors is available at www.aabgroup.com.

Northern Ireland Community Development Health Network Ltd

Statement of Financial Activities
for the year ended 31 March 2024

	Note	Restricted Funds £	Unrestricted Funds £	2024 Total Funds £	2023 Total Funds £
Income from:					
Charitable Activities	8	1,000,297	5,301	1,005,598	1,047,993
Investment Income	8	-	653	653	755
Total Income		**1,000,297**	**5,954**	**1,006,251**	1,048,747
Expenditure on:					
Charitable Activities	9 & 10	934,093	79,869	1,013,962	1,063,609
Total Expenditure		**934,093**	**79,869**	**1,013,962**	1,063,609
Net (Expenditure) / Income for the Year		**66,204**	**(73,915)**	**(7,711)**	**(14,862)**
Revaluation	7	-	**2,378**	**2,378**	4,074
Transfers		**(54,385)**	**54,385**	-	-
Total Movement in Funds for the Year		**11,819**	**(17,152)**	**(5,333)**	**(10,788)**
Reconciliation of funds:					
Fund Balances Brought Forward	11	**17,790**	**384,030**	**401,820**	**412,608**
Fund Balances Carried Forward	11	**29,609**	**366,878**	**396,487**	**401,820**

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

The notes on pages 18 to 28 form part of these accounts.

Northern Ireland Community Development Health Network Ltd

Balance Sheet
as at 31 March 2024

	Notes	2024 £	£	2023 £
Fixed assets				
Tangible assets	4	3,808		6,148
Current assets				
Debtors	5	64,905		45,683
Cash at bank & in hand		516,137		519,195
		581,042		564,878
Creditors: amounts falling due within one year	6	(177,958)		(156,423)
Net current assets			403,084	408,455
Total assets less current liabilities			406,892	414,603
Long term liabilities				
Provisions	7		(10,405)	(12,783)
Net assets			396,487	401,820
The funds of the charity:	11			
Restricted funds			29,609	17,790
Unrestricted funds			366,878	384,030
			396,487	401,820

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and Charities SORP (FRS102).

The notes on pages 18 to 28 form part of these accounts.

The financial statements were approved by the Board and signed on its behalf:

M. Crean

Michael Crean
Director & Treasurer

Date: 12 November 2024

Company Number: **NI034114 (Northern Ireland)**

Northern Ireland Community Development Health Network Ltd

Statement of Cash Flows
as at 31 March 2024

	Note	2024	2023
		£	£
Cash used in operating activities	**13**	(3,711)	(20,258)
Cash flows from investing activities			
Interest income		653	755
Purchase of tangible fixed assets		-	(1,692)
Cash provided by (used in) investing activities		653	(937)
Cash flows from financing activities		-	-
Cash used in financing activities		-	-
Decrease in cash and cash equivalents in the year		(3,058)	(21,195)
Cash and cash equivalents at the beginning of the year		519,195	540,390
Total cash and cash equivalents at the end of the year		516,137	519,195

Notes to the financial statements for the year ended 31 March 2024

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Northern Ireland Community Development Health Network Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

c) Fund Accounting

Unrestricted funds are funds which 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.

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 cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements, Restricted funds may only be transferred to unrestricted or designated funds once the criteria for restriction have been discharged or no longer apply.

The main funders of Northern Ireland Community Development and Health Network Ltd are the Department of Health and Social Services and Public Safety, the Public Health Agency and the Health and Social Care Board.

d) Income

Earned income is recognised when the charity has entitlement to it and any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether capital grants or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred. Income is deferred only which the charity has to fulfil conditions before becoming entitled to it or where the donor / funder has specified that the income is to be expended in a future period.

e) Donated services and facilities

In accordance with Charities SORP FRS102, the general volunteer time of supporters is not recognised.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probably that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities 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.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

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

g) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs which support the programmes and activities.

h) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. The carrying values of tangible fixed assets are reviewed for impairment when events or circumstances indicate the carrying value may not be recoverable.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixture, fittings and equipment	33% straight line

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

j) Cash and bank and in hand

Cash at bank and in hand includes cash and short term current accounts.

k) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Financial instruments

The charity only had financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

m) Pensions

The charity operated a defined contribution pension scheme for ites employees, administered and managed by The Pensions Trust (TPT). Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

During the year ended 31 March 2024 the charity contributed to the personal pension scheme of 9 members of staff. There was no pension provision for any other members of staff. In relation to the 9 members of staff in receipt of pension investment, the company contributes 6% of salary on the basis that each staff member contributed a minimum of 6% of their salary. The pensions were established through separate pension brokers by the individual staff members and the total exposure to the company related to the 6% contributions.

Details of the provision for pension scheme deficit in relation to a capital guarantee scheme participated in by CDHN prior to 2013 is given in Note 7.

n) Taxation

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and / or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

o) Limited Liability Agreement

The Executive Committee, on behalf of the company, have entered into a Limited Liability Agreement with their auditors, dated 16 September 2024. The auditors' liability is limited to an amount which is considered fair and reasonable. This has been disclosed in line with companies legislation.

p) Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Net Income / (Expenditure) for the year

	2024	2023
	£	£
This is stated after charging:		
Depreciation	2,340	2,340
Auditors' remuneration - Audit fees	3,882	3,826

3 Employee information

	2024	2023
	£	£
Wages & salaries	312,555	344,189
Employers NIC	30,141	34,337
Employer pension costs	17,875	17,325
	360,571	395,851

Average monthly number of persons employed by the company during the period:

Staff Numbers:	2024	2023
Full time	8	8
Part Time	4	4
	12	12

There were no employees receiving remuneration of £60K or more.

Pension costs are allocated to activities in proportion to the related staffing costs incurred.

The charity directors / trustees were not paid or did not receive any other benefits for services to the charity, neither were they reimbursed expenses during the year. (2023: £NIL).

Key management personnel received the following remuneration:

	2024	2023
	£	£
Gross Salary	47,749	47,595
Employers NIC	5,334	5,589
Employers Pension	2,865	2,856
	55,948	56,040

4 Tangible fixed assets

	Fixtures, fittings & equipment	Total
	£	£
Cost		
At 1 April 2023	67,642	67,642
Additions	-	-
Disposals	-	-
At 31 March 2024	67,642	67,642
Depreciation		
At 1 April 2023	61,494	61,494
Charge for year	2,340	2,340
On Disposal	-	-
At 31 March 2024	63,834	63,834
Net book values		
At 31 March 2024	3,808	3,808
At 31 March 2023	6,148	6,148

5 Debtors: amounts falling due within one year

	2024	2023
	£	£
Grant and other debtors	64,905	45,683
	64,905	45,683

6 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	3,600	5,618
Trade and other creditors	174,358	150,805
	177,958	156,423

7 Provisions

The amount provided for a pension scheme deficit is as follows:

	2024	2023
	£	£
Provision for pension scheme deficit - at 1 April 2023	12,783	16,857
Revaluation in year	(2,378)	(4,074)
Provision for pension scheme deficit - at 31 March 2024	10,405	12,783

CDHN operates a defined contribution pension scheme for its employees, administered and managed by The Pensions Trust (TPT). Prior to 2013, CDHN participated in TPT Growth Plan Series 3 which guaranteed that a member's money could not fall beneath the value of their contributions. TPT closed this Series in September 2013 with all members automatically transferring to Growth Plan Series 4. Series 4 is a pure defined contribution arrangement. As CDHN has at some time participated in a scheme which provided a form of capital guarantee; in the event that CDHN decides to withdraw from the Growth Plan it will - by law - be required to pay any share of the deficit arising from its participation in Series 3. The scheme deficit has reduced over the years. CDHN is not required to make financial contributions towards TPT's recovery plan and no members are affected. CDHN has no obligations in respect of any other entity leaving the plan.

The most recent estimate of the amount that CDHN would become liable for (under the conditions set out above) was provided at 30 September 2023, for the purposes of FRS102, and amounted to £10,405.

The deficit has been determined by the plan actuary based on various assumptions including:

- the deficit contributions and employer debts that have been paid over the period;

- membership movements such as transfers out and members taking cash at retirement;

- changes in assumptions to reflect changed in insurer pricing; and

- increases / decreased in gilt yields.

8 Income

	Programmes Restricted £	Programmes Unrestricted £	2024 Total £	Programmes Restricted £	Programmes Unrestricted £	2023 Total £
Income from:						
Charitable Activities						
Earned Income	-	5,301	5,301	-	3,495	3,495
Donations / Other Income		-	-	-	253	253
DOH Core Grant	17,558	-	17,558	35,114	-	35,114
DOH / SPPG	621,600	-	621,600	671,335	-	671,335
Public Health Agency	310,602	-	310,602	303,795	-	303,795
Rank Foundation	29,615	-	29,615	34,000	-	34,000
Dormant Accounts Fund NI	8,313	-	8,313	-	-	-
St Stephen's Green Trust	12,610	-	12,610	-	-	-
	1,000,297	5,301	1,005,598	1,044,244	3,748	1,047,993
Investment Income						
Bank Interest	-	653	653	-	755	755
	-	653	653	-	755	755
Total Incoming Resources	**1,000,297**	**5,954**	**1,006,251**	**1,044,244**	**4,503**	**1,048,747**

9 Cost of Charitable Activities by Fund Type

	Restricted £	Unrestricted £	2024 Total £	Restricted £	Unrestricted £	2023 Total £
Programmes Restricted	934,093	-	934,093	1,026,454	-	1,026,454
Programmes Unrestricted	-	79,869	79,869	-	37,155	37,155
	934,093	**79,869**	**1,013,962**	**1,026,454**	**37,155**	**1,063,609**

10 Cost of Charitable Activities by Activity Type

	Activities Undertaken Directly £	Support Costs £	Governance Costs £	2024 Total £	Activities Undertaken Directly £	Support Costs £	Governance Costs £	2023 Total £
Programmes Restricted	905,772	24,439	3,882	934,093	979,715	46,738	-	1,026,454
Programmes Unrestricted	65,153	14,716	-	79,869	14,205	19,123	3,826	37,155
	970,925	**39,155**	**3,882**	**1,013,962**	**993,921**	**65,862**	**3,826**	**1,063,609**

11 **Funds**

	Restricted Funds	Unrestricted Funds	Pension Reserves	2024 Total
	£	£	£	£
At 1 April 2023	17,790	396,813	(12,783)	401,820
Net income / (expenditure) for the year	66,204	(73,915)	-	(7,711)
Revaluation	-	-	2,378	2,378
Transfers	(54,385)	43,980	10,405	-
At 31 March 2024	**29,609**	**366,878**	**-**	**396,487**

The £54,385 transfers above are in relation to surpluses remaining on projects which can be used as a contribution towards the overheads of the charity and a transfer to fund a deficit on a project.

During the year £10,405 was designated to pension reserves to cover the potential deficit on the pension scheme.

Restricted Programme Funds:	Balance at 01/04/23	Incoming Resources	Resources Expenses	Transfers	Balance at 31/03/24
	£	£	£	£	£
DOH Core Grant	-	17,558	(17,558)	-	-
DOH / SPPG	-	621,600	(621,600)	-	-
PHA - Needs Analysis	-	293,367	(240,819)	(52,548)	-
PHA - Needs Analysis - Enhancement	4,000	17,235	(17,235)	(4,000)	-
Inspiring Impact	-	-	-	-	-
Self Care Pharmacy	-	-	(2,163)	2,163	-
Rank Foundation	13,790	29,615	(27,987)	-	15,418
Dormant Accounts Fund NI	-	8,313	(6,731)	-	1,581
St Stephen's Green Trust	-	12,610	-	-	12,610
	17,790	**1,000,297**	**(934,093)**	**(54,385)**	**29,609**

12 Analysis of Net Assets Between Funds

	Restricted Funds	Unrestricted Funds	Total Funds
	£	£	£
Tangible fixed assets	-	3,808	3,808
Cash in bank and in hand	141,517	374,620	516,137
Other net current assets / (liabilities)	(111,908)	(1,144)	(113,053)
Provision for pension scheme deficit	-	(10,405)	(10,405)
Total	**29,609**	**366,878**	**396,487**

Analysis of Net Assets Between Funds - previous year

	Restricted Funds	Unrestricted Funds	Total Funds
	£	£	£
Tangible fixed assets	-	6,148	6,148
Cash in bank and in hand	123,256	395,939	519,195
Other net current assets / (liabilities)	(105,466)	(5,274)	(110,740)
Provision for pension scheme deficit	-	(12,783)	(12,783)
Total	**17,790**	**384,030**	**401,820**

13 Reconciliation of net movement in funds to net cash flow from operating activities

	2024	2023
	£	£
Net movement in funds	(7,711)	(14,862)
Add back depreciation charge	2,340	2,340
Deduct interest income	(653)	(755)
Movement in debtors	(19,222)	4,880
Movement in creditors	21,535	(11,861)
Net cash used in operating activities	**(3,711)**	**(20,258)**

14 Contingent liabilities

The company has obligations under standard grant letters of offer to repay amounts received as grants, in the breach of or non compliance with the conditions of the agreements. At present, the directors believe that all grant conditions have been complied with and that no liabilities exist.

15 Guarantees and other financial commitments

The company has pension scheme liabilities of £10,405 per the most recent valuation of the pension scheme as at September 2023.

16 Related party transactions

There were no related party transactions requiring disclosure in the year ended 31 March 2024.

17 Legal Status of the Charity

The liability of the members is limited.

Every member of the charity undertakes to contribute to the assets of the company in the event of its being wound up while they are members or within one year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding £1.

Northern Ireland Community Development Health Network Ltd

Management Information

for the year ended 31 March 2024

The following pages do not form part of the statutory financial statements which are the subject of the independent auditor's report

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Northern Ireland Community Development Health Network Ltd

Income & Expenditure Account
for the year ended 31 March 2024

	Restricted Funds £	Unrestricted Funds £	2024 Total £	2023 Total £
Income				
CDHN Main (Earned Income)	-	5,954	5,954	4,503
DOH Core Grant	17,558	-	17,558	35,114
Public Health Asssociation - Elevate	293,367	-	293,367	284,795
Public Health Asssociation - Elevate Enhancement	17,235		17,235	19,000
DOH / SPPG	621,600	-	621,600	622,100
Self Care Pharmacy	-	-	-	49,235
Inspiring Impact	-	-	-	-
Rank Foundation	29,615	-	29,615	34,000
Dormant Accounts Fund NI	8,313	-	8,313	-
St Stephen's Green	12,610		12,610	-
Total Incoming Resources	1,000,297	5,954	1,006,251	1,048,747
Expenditure				
CDHN Main (Earned Income)	-	79,869	79,869	37,155
DOH Core Grant	17,558	-	17,558	35,114
Public Health Asssociation - Elevate	240,819	-	240,819	284,795
Public Health Asssociation - Elevate Enhancement	17,235	-	17,235	15,000
DOH / SPPG	621,601	-	621,601	622,100
Self Care Pharmacy	2,163	-	2,163	49,235
Inspiring Impact	-	-	-	-
Rank Foundation	27,987		27,987	20,210
Dormant Accounts Fund NI	6,731		6,731	-
St Stephen's Green	-	-	-	-
Total Resources Expended	934,093	79,869	1,013,962	1,063,609
Deficit for Year	66,204	(73,915)	(7,711)	(14,862)
Transfers between funds	(54,385)	54,385	-	-
Net movement in funds for the year	11,819	(19,530)	(7,711)	(14,862)

Northern Ireland Community Development Health Network Ltd

Appendix 1

CDHN Main Account
Income & Expenditure Account
for the year ended 31 March 2024

	Unrestricted 2024 £	Unrestricted 2023 £
Income from charitable activities		
Donations / Other Income	-	253
Bank interest	653	755
Training Income	5,301	3,495
Total income from charitable activities	5,954	4,503
Expenditure on charitable activities		
Activities undertaken directly		
Wages & pension	55,938	2,018
Travel	1,647	706
Training fees	180	1,360
Membership & subscriptions	3,412	4,226
Telephone	1,405	1,617
Professional fees	-	199
Consultancy fees	225	700
Conference expenses	1,826	234
Refreshments & hospitality costs	386	1,801
Room hire	134	1,344
	65,153	14,205
Support costs		
General expenses	1,829	2,832
IT support	3,296	4,344
Bank interest & charges	41	69
Depreciation charge	2,340	2,340
Recruitment costs	-	557
Rent	3,825	-
Heat & light	1,268	1,234
Cleaning	37	48
Repairs & renewals	606	3,155
Insurance	-	252
Printing, stationery, postage & advertising & promotional material	1,473	4,292
	14,716	19,123
Governance costs		
Audit	-	3,826
	-	3,826
Total expenditure on charitable activities	79,869	37,155
Net income for the year	(73,915)	(32,652)
Transfer from restricted funds	54,385	16,133
Movement in funds for the year	**(19,530)**	(16,519)

Note £56,548 from the PHA Elevate and PHA Elevate Enhancement projects has been transferred to the CDHN Main Account towards the overheads of the charity and £2,163 has been transferred to the Self Care project to fund the deficit.

Northern Ireland Community Development Health Network Ltd

Appendix 2

DOH Core Grant
Income & Expenditure Account
for the year ended 31 March 2024

	Restricted Funds 2024 £	Restricted Funds 2023 £
Income from charitable activities		
DOH Core Grant	17,558	35,114
Total income from charitable activities	17,558	35,114
Expenditure on charitable activities		
Activities undertaken directly		
Wages & salaries	17,558	13,168
	17,558	13,168
Support costs		
Wages & salaries	-	21,946
	-	21,946
Total expenditure on charitable activities	17,558	35,114
Net income for the year	-	-

Northern Ireland Community Development Health Network Ltd

Appendix 3

Public Health Agency Elevate Programme
Income & Expenditure Account
for the year ended 31 March 2024

	Restricted Funds 2024 £	Restricted Funds 2023 £
Income from charitable activities		
Public Health Agency	293,367	284,795
Total income from charitable activities	293,367	284,795
Expenditure on charitable activities		
Activities undertaken directly		
Grant Distribution	134,000	130,000
Salaries & Wages	89,789	119,323
Staff & Volunteer Travel	6,025	5,776
Subscriptions	390	1,650
Refreshments & Hospitality	2,975	2,974
Telephone	-	97
Promotional Material	390	1,540
Professional Fees	300	-
Consultancy Fees	4,233	15,428
Room Hire	1,796	1,231
	239,898	278,019
Support costs		
Recruitment Costs	582	-
Repairs & Renewals	-	180
Printing & Stationery	35	115
IT Support	-	6,384
General Expenses	304	97
	921	6,776
Total expenditure on charitable activities	240,819	284,795
Net income for the year	**52,548**	-
Transfer to unrestricted funds	(52,548)	-
Total movement in funds for the year	-	-

Northern Ireland Community Development Health Network Ltd

Appendix 4

Public Health Agency Elevate Enhancement Programme
Income & Expenditure Account
for the year ended 31 March 2024

	Restricted Funds 2024 £	Restricted Funds 2023 £
Income from charitable activities		
Public Health Agency	17,235	19,000
Total income from charitable activities	17,235	19,000
Expenditure on charitable activities		
Activities undertaken directly		
Salaries & Wages	17,235	15,000
	17,235	15,000
Total expenditure on charitable activities	17,235	15,000
Net income for the year	-	4,000
Transfer to unrestricted funds	(4,000)	-
Total movement in funds for the year	**(4,000)**	4,000

Northern Ireland Community Development Health Network Ltd

Appendix 5

DOH / SPPG
Income & Expenditure Account
for the year ended 31 March 2024

	Restricted Funds 2024 £	Restricted Funds 2023 £
Income from charitable activities		
DOH / SPPG	621,600	622,100
Total income from charitable activities	621,600	622,100
Expenditure on charitable activities		
Activities undertaken directly		
Salaries & wages	153,188	163,120
Staff travel	2,612	2,694
Conference expenses	987	371
Training costs	200	3,428
Membership & subscriptions	2,652	5,629
Grant distribution	421,600	423,100
Telephone	879	471
Printing, postage & publications	550	-
Room hire	185	-
Refreshments & hospitality	439	405
Consultancy fees	17,390	2,113
Advertising & promotional costs	250	3,040
	600,932	604,371
Support costs		
Rent	3,825	7,649
Heat & light	372	464
Cleaning	75	435
Repairs & maintenance	54	293
Insurance	4,456	4,138
Printing, postage & stationery	1,797	2,135
General expenses	332	545
IT support	5,851	2,070
Bank interest & charges	23	-
	16,786	17,729
Governance costs		
Audit fees	3,882	-
	3,882	-
Total expenditure on charitable activities	621,601	622,100
Net income for the year	-	-

Northern Ireland Community Development Health Network Ltd

Appendix 6

Self Care for Minor Ailments Programme
Income & Expenditure Account
for the year ended 31 March 2024

	Restricted Funds 2024 £	Restricted Funds 2023 £
Income from charitable activities		
Health & Social Care Board	-	49,235
Total income from charitable activities	-	49,235
Expenditure on charitable activities		
Activities undertaken directly		
Wages & salaries	-	42,728
Staff Travel	538	2,774
Membership Fees	-	171
Refreshments & Hospitality	-	578
Subscriptions	-	144
Promotional Material	275	-
Publications	850	-
Room Hire	200	357
Consultancy Fees	300	2,195
	2,163	48,947
Support costs		
Stationery	-	23
General Expenses	-	265
	-	288
Total expenditure on charitable activities	2,163	49,235
Net income for the year	(2,163)	-
Transfer to unrestricted funds	2,163	-
Total movement in funds for the year	-	-

Northern Ireland Community Development Health Network Ltd

Appendix 7

Inspiring Impact
Income & Expenditure Account
for the year ended 31 March 2024

	Restricted Funds 2024 £	Restricted Funds 2023 £
Income from charitable activities		
NPC - New Philanthropy	-	-
Total income from charitable activities	-	-
Expenditure on charitable activities		
Total expenditure on charitable activities	-	-
Net income for the year	-	-
Transfer to unrestricted funds	-	(16,133)
Total movement in funds for the year	-	**(16,133)**

Northern Ireland Community Development Health Network Ltd

Appendix 8

Rank Foundation Programme
Income & Expenditure Account
for the year ended 31 March 2024

	Restricted Funds 2024 £	Restricted Funds 2023 £
Income from charitable activities		
Rank Foundation	29,615	34,000
Total income from charitable activities	29,615	34,000
Expenditure on charitable activities		
Activities undertaken directly		
Salaries & Wages	26,863	18,548
Staff Travel	1,124	662
Consultancy Fees	-	1,000
	27,987	20,210
Total expenditure on charitable activities	27,987	20,210
Net income for the year	**1,628**	**13,790**

Northern Ireland Community Development Health Network Ltd

Appendix 9

Dormant Accounts Fund NI
Income & Expenditure Account
for the year ended 31 March 2024

	Restricted Funds 2024 £
Income from charitable activities	
Grant Income	8,313
Total income from charitable activities	8,313
Expenditure on charitable activities	
Support costs	
IT support	6,731
	6,731
Total expenditure on charitable activities	6,731
Net income for the year	**1,581**

Northern Ireland Community Development Health Network Ltd

Appendix 10

St Stephen's Green Trust
Income & Expenditure Account
for the year ended 31 March 2024

	Restricted Funds 2024 £
Income from charitable activities	
Grant Income	12,610
Total income from charitable activities	12,610
Expenditure on charitable activities	
	-
Total expenditure on charitable activities	-
Net income for the year	**12,610**

Northern Ireland Community Development Health Network Ltd

Northern Ireland - Charity number 106078

Annual return

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www.aabgroup.com

AABSOLUTELY DEDICATED TO HELPING YOU ACHIEVE YOUR GOALS.

Northern Ireland Community Development Health Network Ltd

(company limited by guarantee not having a share capital)

Report and Financial Statements

for the year ended 31 March 2024

Company Number: **NI034114 (Northern Ireland)**
Charity Number: **106078**
Ref: **5600/A**

AAB

UNITED KINGDOM + IRELAND + INTERNATIONAL

AAB Group Accountants Limited trades as AAB.
AAB Group Accountants Limited is incorporated in Northern Ireland with the registered no. NI022968 and registered office at Dromalane Mill, The Quays, Newry, Co Down, BT35 8QS. Registered to carry on audit work in the UK and Ireland and regulated for a range of investment business activities in the UK by the Institute of Chartered Accountants in Ireland. An independent member of Accelerate and TIAG with associated firms throughout the UK and worldwide.
A full list of AAB entities and directors is available at www.aabgroup.com.

Northern Ireland Community Development Health Network Ltd

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Company Information

Chief Executive	Joanne Vance
Directors	Sheelin McKeagney - Chairperson Janet Schofield - Vice Chairperson Michael Crean - Treasurer Carolyn Donnelly Claire Ferris Conor Flanagan Sloan Harper
Secretary	Joanne Vance
Company Number	NI034114 (Northern Ireland)
Charity Number	106078 XR72915
Registered Office	30A Mill Street Newry BT34 1EY
Website	www.cdhn.org
Auditors	AAB Group Accountants Limited Chartered Accountants & Statutory Auditors Dromalane Mill The Quays Newry BT35 8QS
Bankers	Danske Bank 58 Hill Street Newry BT34 1AR
Solicitors	Worthingtons Solicitors 24 - 38 Gordon Street Belfast BT1 2LG

Northern Ireland Community Development Health Network Ltd

Trustees' Report
for the year ended 31 March 2024

The trustees, as directors of Northern Ireland Community Development Health Network Ltd, present their report with the audited financial statements of the charity for the year ended 31 March 2024.

The directors are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2024, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

Chairperson's Report

It is with great pleasure that I welcome you to our 30th annual report for 2023-24. I am honoured to share the remarkable impact we have achieved and the journey we embarked upon in the past year to support and enhance community health and well-being, while addressing regional and local health disparities.

Throughout the last year, the Community Development & Health Network has exemplified its commitment to ending social and health inequalities, demonstrating the strength that arises when communities unite to foster improved health outcomes. Despite the challenges presented by the ongoing political and fiscal crisis, the socio-economic repercussions of inflation, and the escalating cost of living, our dedication remains unshaken.

The picture for health in Northern Ireland. Inequity gaps have widened, with stark contrasts in life expectancy preventable mortality rates, and access to timely health care. Our region significantly underperforms compared to other parts of the UK (DoH (Department of Health), Health Inequalities NI Report, 2024). Poverty rates are increasing and overall quality of life for people within our most disadvantaged communities, primarily due to preventable causes.

Building Community-Pharmacy Partnership (BCPP) is currently preparing a report to demonstrate the impact of the programme which will be launched in June. The BCPP programme has evolved over the last 22 years, and we continue to use learning from the Impact Report to improve delivery of the programme, reflect CD principles, and other C&V partner roles as well as use this evidence to inform the new ICS AIPB population health planning model. The BCPP programme has invested over £7 million in local communities and Community Pharmacies, nurturing partnerships, utilising community assets and social capital to yield tangible community health benefits.

BCPP has not only bolstered community health but also strengthened our bonds with local health providers, community partners, and the world of Pharmacy. This positions us favourably within the new integrated care system for Northern Ireland, igniting excitement for future developmental prospects and health enhancement opportunities.

Initally a nine-month pilot project we have secured additional funding to deliver Elevate Community and Mentoring Grants Programme to another 22 communities until March 2025. We expect a new PHA call to tender for a 3-year Elevate Programme in December of this year.

I extend my heartfelt appreciation to my colleagues on the Board for their unwavering commitment and support over the past year. Our commitment to transparency and accountability persists. Led by our Vice-Chairperson Janet Schofield, our Audit and Risk Sub Committee are implementing our Governance Action Plan to produce a Finance and Delegations of Authority Policy (June 2023) and initiate a process develop a Risk Management Policy to better align our register to the achiement of our operational objectives.

My heartfelt thanks to our incredible team, led by Joanne Vance for their dedication, and their efforts far beyond the call of duty. To our members, partners, and our supporters for their trust, and for their invaluable collaboration.

Our gratitude extends to the Department of Health, colleagues at SPPG (Strategic Planning Performance Group), the Public Health Agency and the Department for Communities, for their financial support, trust and commitment to CDHN's mission to work collaboratively with people, communities and power holders to end Health Inequalities.

Sheelin McKeagney
Chairperson

Date: 12 November 2024

Our Purposes and Activities
The Charity's objects are:

- to relieve poverty and sickness;

- to advance the education of the public in the knowledge of community development approaches to health issues and provide training in all of its aspects;

- to improve the planning and delivery of health and social care, particularly amongst those who are or at risk of suffering from poor health due to social and economic circumstances, by carrying out research, disseminating information in health matters and initiative and encouraging the participation of all members of society in discussing and resolving issues relating to health in the community.

The mission of Northern Ireland Community Development and Health Network Ltd is to end health inequalities using a community development approach. By this we mean campaigning, influencing policy and developing best practice work which shows that communities, both geographical and of interest and identity, can define their own health needs and design and implement preventative and radical solutions.

The principal activity of Northern Ireland Community Development and Health Network Ltd is to provide a network encompassing statutory, voluntary and community groups in Northern Ireland for workers concerned with community development and health who wish to share and support each others work.

Vision
A fair and equal society where everyone experiences their best health and wellbeing.

CDHN Mission
A fair and equal society where everyone experiences their best health and wellbeing.

1: **Community Development**: To support communities as a catalyst for change in ending health inequalities.

2: **Policy & Practice:** To influence policy and practice to support the ending of health inequalities.

3: **Build evidence** to support communities and informs policy development in ending health inequalities.

Public Benefit
The public benefits that flow from the advancement of community development in health issues are:

a) To relieve poverty and sickness.

Voluntary and Community Sector organisations are supported to develop the knowledge and skills to understand the effects of poverty on the health of individuals, communities and society within Northern Ireland. They can use this knowledge and skills to develop appropriate interventions and services to address issues caused by poverty which lead to ill health.

b) To advance the education of the public in the knowledge of community development approaches to health issues and provide training in all of its aspects.

Members of the public, specifically those volunteering or in paid employment within a community based organisation have the opportunity to avail of training and support in relation to community development and health. They will understand the factors affecting health in its widest sense and the importance of engaging commnuities in identifying those factors and developing interventions and activities to address them.

c) To improve the planning and delivery of health and social care, particularly amongst those who are or are at risk of suffering from poor health due to social or economic circumstances, by carrying out research, disseminating information in health matters and initiatives and encouraging the participation of all members of society in discussing and resolving issues relating to health in the community.

Local communities play a key role in the design and delivery of health outcomes; recipricol relationships exist between policy makers, practitioners, researchers and communities and there is increased capacity to co-design and co-produce decisions and services relating to health.

Achievements in the year ended 31 March 2024
CDHN delivered over £500,000 in local community investment through our Building the Community Pharmacy Partnership (BCPP) and Elevate programmes. We supported 44 new BCPP initiatives and 21 Elevate mentee organisations through small grants, training, mentoring and development support activities to address local health inequalities across NI. We deepened these new relationships further through member's surveys, additional facilitation and learning opportunities and six informal networking events including our AGM.

Department for Communities (DfC) funding to hire a Community Engagement Officer has helped us to increase our organisational membership numbers by 18%. We have seen an increase member's involvement in both networking and policy development opportunites.

CDHN launched its new research report on Community Medication Safety, entitled 'Our lives, Our Meds, Our Health' Exploring Medication Safety through a Social Lens'. Commissioned by the Department of Health, to inform the health system's understanding of how people's social and personal circumstances can influence how they take their medications safely. The report's policy recommendations will support the implementation of their 10 year Transforming Medication Safety in Northern Ireland (TMSNI) plan.

At policy level, CDHN continues to work with other regional VCSE, HSC and DOH colleagues to influence the development of the inclusive cross sectoral, area level, partnership arrangements for the new Integrated Care System (ICS) for NI. We advocated for the Department of health to commission an independent consultant to engage with Voluntary and Community organisations to explore how the sector should be supported to participate in the five new Area Integrated Partnership Boards set up to support the planning functions of the ICS. The first three AIPBs will be established by Autumn 2024.

In 2023 CDHN participated in a range of representative forums and committees to support community development and population health approaches to health and social wellbeing. , the Equality Coalition, the PHA's Strengthening Communities for Health Steering Group, and the Regional Social Prescribing Board.

Community Partnerships
Our Building the Community Partnership project funds community partnerships across NI.

Financial Review
The financial statements are presented in the standard format required by Charities SORP (FRS102) - 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) and the Companies Act 2006.

Northern Ireland Community Development and Health Network Ltd had very successful year in terms of project delivery. For the year ended 31 March 2024 the charity had net expenditure of £7,711 (before revaluations) compared to £14,862 in the previous year.

Total incoming resources for the year ended 31 March 2024 were £1,006,251 compared with £1,048,747 in the previous year.

At 31 March 2024 the charity had bank and cash of £516,137 (2023: £519,195).

Pension Scheme Liability
CDHN operates a defined contribution pension scheme for its employees, administered and managed by The Pensions Trust (TPT). Prior to 2013, CDHN participated in TPT Growth Plan Series 3 which guaranteed that a member's money could not fall beneath the value of their contributions. TPT closed this Series in September 2013 with all members automatically transferring to Growth Plan Series 4. Series 4 is a pure defined contribution arrangement. As CDHN has at some time participated in a scheme which provided a form of capital guarantee; in the event that CDHN decides to withdraw from the Growth Plan it will - by law - be required to pay any share of the deficit arising from its participation in Series 3. CDHN is not required to make financial contributions towards TPT's recovery plan and no members are affected.

The most recent estimate of the amount that CDHN would become liable for (under the conditions set out above) was provided at September 2023, for the purposes of FRS102, and amounted to £10,405. A liability has been included in the financial statements for this.

Reserves Policy

The charity's policy is to maintain a level of free reserves which meets the needs of the organisation both at the current time and in the foreseeable future. Free reserves are its total funds excluding restricted funds, designated funds or income funds which can only be released by disposing of fixed assets held for charity use. CDHN hold a minimum of three months reserves.

Northern Ireland Community Development and Health Network Ltd had total reserves of £396,487 at 31 March 2024 (2023: £401,820) and £366,878 of these were free reserves.

Plans for Future Periods

CDHN's strategic aims are as follows:

1) Release capacity to improve people's lives and health by:
- advancing knowledge and understanding of community development
- supporting our members to plan, deliver and measure the impact of community development actions
- leading an active and engaged network with members as a key source of CDHN's experience and

2) Influence change towards a fairer and more equal society by:
- ensuring the key stakeholders know and understand CDHN and engage with its work
- facilitating the network to use its expertise to ensure policy and decision makers understand and value the context of people's lives
- advocating for and supporting the use of community development to change structures and processes that are unfair and unjust

Reference and Administrative Details

Charity Number - CCNI	106078
Charity Number - HMRC:	XR72915
Company Number:	NI034114
Registered Office:	30A Mill Street, Newry, BT34 1EY

Our Advisors:

Auditors	AAB Group Accountants Limited
Bankers	Danske Bank
Solicitors	Worthington Solicitors

Directors and Trustees

The Directors of the Charitable Company (the Charity) are its Trustees for the purposes of Charity Law. The Trustees and officers serving during the year and since the year end were as follows:

Executive Committee	Sheelin McKeagney - Chairperson
	Janet Schofield - Vice Chairperson
	Michael Crean - Treasurer
	Carolyn Donnelly
	Claire Ferris
	Conor Flanagan
	Sloan Harper
Chief Executive	Joanne Vance

Structure, Governance and Management
Northern Ireland Community Development and Health Network Ltd is a company limited by guarantee and does not have a share capital. It is governed by a memorandum and articles of association and the liability of each member is limited to an amount not exceeding £1.

Northern Ireland Community Development and Health Network Ltd has an induction programme for new trustees / directors as part of which they receive a copy of the trustees' handbook. A skills audit is carried out as appropriate and trustees are advised of their legal responsibility and requirements with regards to the code of conduct and conflict of interest.

The directors have ultimate legal and financial responsibility for the affairs of Northern Ireland Community Development and Health Network Ltd, although the management of the organisation is generally delegated to the staff, through the Chief Executive. The management committee meet four times a year.

The trustees / directors of the company at 31 March 2024, all of whom have been trustees / directors for the whole of the year ended on that date, unless otherwise stated, are listed on the information page. Trustees / directors appointed to the board retire by rotation every three years.

Risk Management
The directors are in the process of reviewing the major risks which the charity faces and believe that the charity has sufficient resources in the event of adverse conditions. The trustees / directors have also examined other business and operational risks, which the charity faces and confirm that it has established systems to mitigate significant risks.

Directors' Responsibilities in relation to the Financial Statements
The directors (who are also the trustees of the charity for the purposes of company law) are responsible for preparing the directors' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standard (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the directors, who are also 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 for that year. In preparing the financial statements the directors are required to:

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

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

Statement of Disclosure to our Auditors
In so far as the trustees / directors in office at the date of approving our directors' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware; and
- the directors / trustees, having made enquiries of fellow directors that they ought to have taken, have each taken all steps that he / she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors
The auditors, AAB Group Accountants Limited, have indicated their willingness to continue in office, and a resolution concerning their reappointment will be proposed at the Annual General Meeting.

By order of the Board

Michael Crean
Director & Treasurer

Date: 12 November 2024

Northern Ireland Community Development Health Network Ltd
Company Number: NI034114

Independent Auditors' Report to the Members of
Northern Ireland Community Development Health Network Ltd
(a company limited by guarantee, not having a share capital)

Opinion
We have audited the financial statements of Northern Ireland Community Development Health Network Ltd (the "company") for the year ended 31 March 2024 which comprises the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the notes to the accounts, 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 FRS102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- 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 applicable to Smaller Entities; 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 accounts* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for use.

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

Other information
The other information comprises the information included in the annual report, other that the accounts and our auditor's report thereon. The Trustees are responsible for the other information.

Our opinion on the accounts 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 accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 accounts 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.

Matters on which we are required to report by exception
In light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law have not been made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities Trustees
As explained more fully in the Statement of Trustees' Responsibilities, the Trustees are responsible for the preparation of the accounts 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 accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the Trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to maintain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

We obtained an understanding of the legal and regulatory framework applicable to the company through enquiry of management, industry research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the company – Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We developed an understanding of the key fraud risks to the entity (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias. Our understanding was obtained through review of the financial statements for significant accounting estimates, analysis of journal entries, walkthrough of the key controls cycles in place and enquiry of management.

Our procedures to respond to those risks identified included, but were not limited to:

- Enquiry of management, those charged with governance and the entity’s solicitors around actual and potential litigation and claims.
- Enquiry of management to identify any instances of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

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AABSOLUTELY DEDICATED TO HELPING YOU ACHIEVE YOUR GOALS.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: http://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

The 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 and regulations made undee that Act. 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 auditors' 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 its members as a body, for our audit work, for this report, or for the opinion we have formed.

Teresa Campbell

Teresa Campbell (Senior Statutory Auditor)
for and on behalf of
AAB Group Accountants Limited
Chartered Accountants &
Statutory Auditors
Dromalane Mill
The Quays
Newry
BT35 8QS

Date: 12 November 2024

AAB

UNITED KINGDOM + IRELAND + INTERNATIONAL

AAB Group Accountants Limited trades as AAB.
AAB Group Accountants Limited is incorporated in Northern Ireland with the registered no. NI022968 and registered office at Dromalane Mill, The Quays, Newry, Co Down, BT35 8QS. Registered to carry on audit work in the UK and Ireland and regulated for a range of investment business activities in the UK by the Institute of Chartered Accountants in Ireland. An independent member of Accelerate and TIAG with associated firms throughout the UK and worldwide.
A full list of AAB entities and directors is available at www.aabgroup.com.

Northern Ireland Community Development Health Network Ltd

Statement of Financial Activities
for the year ended 31 March 2024

	Note	Restricted Funds £	Unrestricted Funds £	2024 Total Funds £	2023 Total Funds £
Income from:					
Charitable Activities	8	1,000,297	5,301	1,005,598	1,047,993
Investment Income	8	-	653	653	755
Total Income		**1,000,297**	**5,954**	**1,006,251**	1,048,747
Expenditure on:					
Charitable Activities	9 & 10	934,093	79,869	1,013,962	1,063,609
Total Expenditure		**934,093**	**79,869**	**1,013,962**	1,063,609
Net (Expenditure) / Income for the Year		**66,204**	**(73,915)**	**(7,711)**	**(14,862)**
Revaluation	7	-	**2,378**	**2,378**	4,074
Transfers		**(54,385)**	**54,385**	-	-
Total Movement in Funds for the Year		**11,819**	**(17,152)**	**(5,333)**	**(10,788)**
Reconciliation of funds:					
Fund Balances Brought Forward	11	**17,790**	**384,030**	**401,820**	**412,608**
Fund Balances Carried Forward	11	**29,609**	**366,878**	**396,487**	**401,820**

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

The notes on pages 18 to 28 form part of these accounts.

Northern Ireland Community Development Health Network Ltd

Balance Sheet
as at 31 March 2024

	Notes	2024 £	£	2023 £
Fixed assets				
Tangible assets	4	3,808		6,148
Current assets				
Debtors	5	64,905		45,683
Cash at bank & in hand		516,137		519,195
		581,042		564,878
Creditors: amounts falling due within one year	6	(177,958)		(156,423)
Net current assets			403,084	408,455
Total assets less current liabilities			406,892	414,603
Long term liabilities				
Provisions	7		(10,405)	(12,783)
Net assets			396,487	401,820
The funds of the charity:	11			
Restricted funds			29,609	17,790
Unrestricted funds			366,878	384,030
			396,487	401,820

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and Charities SORP (FRS102).

The notes on pages 18 to 28 form part of these accounts.

The financial statements were approved by the Board and signed on its behalf:

M. Crean

Michael Crean
Director & Treasurer

Date: 12 November 2024

Company Number: **NI034114 (Northern Ireland)**

Northern Ireland Community Development Health Network Ltd

Statement of Cash Flows
as at 31 March 2024

	Note	2024	2023
		£	£
Cash used in operating activities	**13**	(3,711)	(20,258)
Cash flows from investing activities			
Interest income		653	755
Purchase of tangible fixed assets		-	(1,692)
Cash provided by (used in) investing activities		653	(937)
Cash flows from financing activities		-	-
Cash used in financing activities		-	-
Decrease in cash and cash equivalents in the year		(3,058)	(21,195)
Cash and cash equivalents at the beginning of the year		519,195	540,390
Total cash and cash equivalents at the end of the year		516,137	519,195

Notes to the financial statements for the year ended 31 March 2024

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Northern Ireland Community Development Health Network Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

c) Fund Accounting

Unrestricted funds are funds which 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.

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 cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements, Restricted funds may only be transferred to unrestricted or designated funds once the criteria for restriction have been discharged or no longer apply.

The main funders of Northern Ireland Community Development and Health Network Ltd are the Department of Health and Social Services and Public Safety, the Public Health Agency and the Health and Social Care Board.

d) Income

Earned income is recognised when the charity has entitlement to it and any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether capital grants or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred. Income is deferred only which the charity has to fulfil conditions before becoming entitled to it or where the donor / funder has specified that the income is to be expended in a future period.

e) Donated services and facilities

In accordance with Charities SORP FRS102, the general volunteer time of supporters is not recognised.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probably that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities 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.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

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

g) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs which support the programmes and activities.

h) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. The carrying values of tangible fixed assets are reviewed for impairment when events or circumstances indicate the carrying value may not be recoverable.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixture, fittings and equipment	33% straight line

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

j) Cash and bank and in hand

Cash at bank and in hand includes cash and short term current accounts.

k) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Financial instruments

The charity only had financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

m) Pensions

The charity operated a defined contribution pension scheme for ites employees, administered and managed by The Pensions Trust (TPT). Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

During the year ended 31 March 2024 the charity contributed to the personal pension scheme of 9 members of staff. There was no pension provision for any other members of staff. In relation to the 9 members of staff in receipt of pension investment, the company contributes 6% of salary on the basis that each staff member contributed a minimum of 6% of their salary. The pensions were established through separate pension brokers by the individual staff members and the total exposure to the company related to the 6% contributions.

Details of the provision for pension scheme deficit in relation to a capital guarantee scheme participated in by CDHN prior to 2013 is given in Note 7.

n) Taxation

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and / or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

o) Limited Liability Agreement

The Executive Committee, on behalf of the company, have entered into a Limited Liability Agreement with their auditors, dated 16 September 2024. The auditors' liability is limited to an amount which is considered fair and reasonable. This has been disclosed in line with companies legislation.

p) Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Net Income / (Expenditure) for the year

	2024	2023
	£	£
This is stated after charging:		
Depreciation	2,340	2,340
Auditors' remuneration - Audit fees	3,882	3,826

3 Employee information

	2024	2023
	£	£
Wages & salaries	312,555	344,189
Employers NIC	30,141	34,337
Employer pension costs	17,875	17,325
	360,571	395,851

Average monthly number of persons employed by the company during the period:

Staff Numbers:	2024	2023
Full time	8	8
Part Time	4	4
	12	12

There were no employees receiving remuneration of £60K or more.

Pension costs are allocated to activities in proportion to the related staffing costs incurred.

The charity directors / trustees were not paid or did not receive any other benefits for services to the charity, neither were they reimbursed expenses during the year. (2023: £NIL).

Key management personnel received the following remuneration:

	2024	2023
	£	£
Gross Salary	47,749	47,595
Employers NIC	5,334	5,589
Employers Pension	2,865	2,856
	55,948	56,040

4 Tangible fixed assets

	Fixtures, fittings & equipment	Total
	£	£
Cost		
At 1 April 2023	67,642	67,642
Additions	-	-
Disposals	-	-
At 31 March 2024	67,642	67,642
Depreciation		
At 1 April 2023	61,494	61,494
Charge for year	2,340	2,340
On Disposal	-	-
At 31 March 2024	63,834	63,834
Net book values		
At 31 March 2024	3,808	3,808
At 31 March 2023	6,148	6,148

5 Debtors: amounts falling due within one year

	2024	2023
	£	£
Grant and other debtors	64,905	45,683
	64,905	45,683

6 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	3,600	5,618
Trade and other creditors	174,358	150,805
	177,958	156,423

7 Provisions

The amount provided for a pension scheme deficit is as follows:

	2024	2023
	£	£
Provision for pension scheme deficit - at 1 April 2023	12,783	16,857
Revaluation in year	(2,378)	(4,074)
Provision for pension scheme deficit - at 31 March 2024	10,405	12,783

CDHN operates a defined contribution pension scheme for its employees, administered and managed by The Pensions Trust (TPT). Prior to 2013, CDHN participated in TPT Growth Plan Series 3 which guaranteed that a member's money could not fall beneath the value of their contributions. TPT closed this Series in September 2013 with all members automatically transferring to Growth Plan Series 4. Series 4 is a pure defined contribution arrangement. As CDHN has at some time participated in a scheme which provided a form of capital guarantee; in the event that CDHN decides to withdraw from the Growth Plan it will - by law - be required to pay any share of the deficit arising from its participation in Series 3. The scheme deficit has reduced over the years. CDHN is not required to make financial contributions towards TPT's recovery plan and no members are affected. CDHN has no obligations in respect of any other entity leaving the plan.

The most recent estimate of the amount that CDHN would become liable for (under the conditions set out above) was provided at 30 September 2023, for the purposes of FRS102, and amounted to £10,405.

The deficit has been determined by the plan actuary based on various assumptions including:

- the deficit contributions and employer debts that have been paid over the period;

- membership movements such as transfers out and members taking cash at retirement;

- changes in assumptions to reflect changed in insurer pricing; and

- increases / decreased in gilt yields.

8 Income

	Programmes Restricted £	Programmes Unrestricted £	2024 Total £	Programmes Restricted £	Programmes Unrestricted £	2023 Total £
Income from:						
Charitable Activities						
Earned Income	-	5,301	5,301	-	3,495	3,495
Donations / Other Income		-	-	-	253	253
DOH Core Grant	17,558	-	17,558	35,114	-	35,114
DOH / SPPG	621,600	-	621,600	671,335	-	671,335
Public Health Agency	310,602	-	310,602	303,795	-	303,795
Rank Foundation	29,615	-	29,615	34,000	-	34,000
Dormant Accounts Fund NI	8,313	-	8,313	-	-	-
St Stephen's Green Trust	12,610	-	12,610	-	-	-
	1,000,297	5,301	1,005,598	1,044,244	3,748	1,047,993
Investment Income						
Bank Interest	-	653	653	-	755	755
	-	653	653	-	755	755
Total Incoming Resources	**1,000,297**	**5,954**	**1,006,251**	**1,044,244**	**4,503**	**1,048,747**

9 Cost of Charitable Activities by Fund Type

	Restricted £	Unrestricted £	2024 Total £	Restricted £	Unrestricted £	2023 Total £
Programmes Restricted	934,093	-	934,093	1,026,454	-	1,026,454
Programmes Unrestricted	-	79,869	79,869	-	37,155	37,155
	934,093	**79,869**	**1,013,962**	**1,026,454**	**37,155**	**1,063,609**

10 Cost of Charitable Activities by Activity Type

	Activities Undertaken Directly £	Support Costs £	Governance Costs £	2024 Total £	Activities Undertaken Directly £	Support Costs £	Governance Costs £	2023 Total £
Programmes Restricted	905,772	24,439	3,882	934,093	979,715	46,738	-	1,026,454
Programmes Unrestricted	65,153	14,716	-	79,869	14,205	19,123	3,826	37,155
	970,925	**39,155**	**3,882**	**1,013,962**	**993,921**	**65,862**	**3,826**	**1,063,609**

11 **Funds**

	Restricted Funds	Unrestricted Funds	Pension Reserves	2024 Total
	£	£	£	£
At 1 April 2023	17,790	396,813	(12,783)	401,820
Net income / (expenditure) for the year	66,204	(73,915)	-	(7,711)
Revaluation	-	-	2,378	2,378
Transfers	(54,385)	43,980	10,405	-
At 31 March 2024	**29,609**	**366,878**	**-**	**396,487**

The £54,385 transfers above are in relation to surpluses remaining on projects which can be used as a contribution towards the overheads of the charity and a transfer to fund a deficit on a project.

During the year £10,405 was designated to pension reserves to cover the potential deficit on the pension scheme.

Restricted Programme Funds:	Balance at 01/04/23	Incoming Resources	Resources Expenses	Transfers	Balance at 31/03/24
	£	£	£	£	£
DOH Core Grant	-	17,558	(17,558)	-	-
DOH / SPPG	-	621,600	(621,600)	-	-
PHA - Needs Analysis	-	293,367	(240,819)	(52,548)	-
PHA - Needs Analysis - Enhancement	4,000	17,235	(17,235)	(4,000)	-
Inspiring Impact	-	-	-	-	-
Self Care Pharmacy	-	-	(2,163)	2,163	-
Rank Foundation	13,790	29,615	(27,987)	-	15,418
Dormant Accounts Fund NI	-	8,313	(6,731)	-	1,581
St Stephen's Green Trust	-	12,610	-	-	12,610
	17,790	**1,000,297**	**(934,093)**	**(54,385)**	**29,609**

12 Analysis of Net Assets Between Funds

	Restricted Funds	Unrestricted Funds	Total Funds
	£	£	£
Tangible fixed assets	-	3,808	3,808
Cash in bank and in hand	141,517	374,620	516,137
Other net current assets / (liabilities)	(111,908)	(1,144)	(113,053)
Provision for pension scheme deficit	-	(10,405)	(10,405)
Total	**29,609**	**366,878**	**396,487**

Analysis of Net Assets Between Funds - previous year

	Restricted Funds	Unrestricted Funds	Total Funds
	£	£	£
Tangible fixed assets	-	6,148	6,148
Cash in bank and in hand	123,256	395,939	519,195
Other net current assets / (liabilities)	(105,466)	(5,274)	(110,740)
Provision for pension scheme deficit	-	(12,783)	(12,783)
Total	**17,790**	**384,030**	**401,820**

13 Reconciliation of net movement in funds to net cash flow from operating activities

	2024	2023
	£	£
Net movement in funds	(7,711)	(14,862)
Add back depreciation charge	2,340	2,340
Deduct interest income	(653)	(755)
Movement in debtors	(19,222)	4,880
Movement in creditors	21,535	(11,861)
Net cash used in operating activities	**(3,711)**	**(20,258)**

14 Contingent liabilities

The company has obligations under standard grant letters of offer to repay amounts received as grants, in the breach of or non compliance with the conditions of the agreements. At present, the directors believe that all grant conditions have been complied with and that no liabilities exist.

15 Guarantees and other financial commitments

The company has pension scheme liabilities of £10,405 per the most recent valuation of the pension scheme as at September 2023.

16 Related party transactions

There were no related party transactions requiring disclosure in the year ended 31 March 2024.

17 Legal Status of the Charity

The liability of the members is limited.

Every member of the charity undertakes to contribute to the assets of the company in the event of its being wound up while they are members or within one year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required, not exceeding £1.

Northern Ireland Community Development Health Network Ltd

Management Information

for the year ended 31 March 2024

The following pages do not form part of the statutory financial statements which are the subject of the independent auditor's report

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Northern Ireland Community Development Health Network Ltd

Income & Expenditure Account
for the year ended 31 March 2024

	Restricted Funds £	Unrestricted Funds £	2024 Total £	2023 Total £
Income				
CDHN Main (Earned Income)	-	5,954	5,954	4,503
DOH Core Grant	17,558	-	17,558	35,114
Public Health Asssociation - Elevate	293,367	-	293,367	284,795
Public Health Asssociation - Elevate Enhancement	17,235		17,235	19,000
DOH / SPPG	621,600	-	621,600	622,100
Self Care Pharmacy	-	-	-	49,235
Inspiring Impact	-	-	-	-
Rank Foundation	29,615	-	29,615	34,000
Dormant Accounts Fund NI	8,313	-	8,313	-
St Stephen's Green	12,610		12,610	-
Total Incoming Resources	1,000,297	5,954	1,006,251	1,048,747
Expenditure				
CDHN Main (Earned Income)	-	79,869	79,869	37,155
DOH Core Grant	17,558	-	17,558	35,114
Public Health Asssociation - Elevate	240,819	-	240,819	284,795
Public Health Asssociation - Elevate Enhancement	17,235	-	17,235	15,000
DOH / SPPG	621,601	-	621,601	622,100
Self Care Pharmacy	2,163	-	2,163	49,235
Inspiring Impact	-	-	-	-
Rank Foundation	27,987		27,987	20,210
Dormant Accounts Fund NI	6,731		6,731	-
St Stephen's Green	-	-	-	-
Total Resources Expended	934,093	79,869	1,013,962	1,063,609
Deficit for Year	66,204	(73,915)	(7,711)	(14,862)
Transfers between funds	(54,385)	54,385	-	-
Net movement in funds for the year	11,819	(19,530)	(7,711)	(14,862)

Northern Ireland Community Development Health Network Ltd

Appendix 1

CDHN Main Account
Income & Expenditure Account
for the year ended 31 March 2024

	Unrestricted 2024 £	Unrestricted 2023 £
Income from charitable activities		
Donations / Other Income	-	253
Bank interest	653	755
Training Income	5,301	3,495
Total income from charitable activities	5,954	4,503
Expenditure on charitable activities		
Activities undertaken directly		
Wages & pension	55,938	2,018
Travel	1,647	706
Training fees	180	1,360
Membership & subscriptions	3,412	4,226
Telephone	1,405	1,617
Professional fees	-	199
Consultancy fees	225	700
Conference expenses	1,826	234
Refreshments & hospitality costs	386	1,801
Room hire	134	1,344
	65,153	14,205
Support costs		
General expenses	1,829	2,832
IT support	3,296	4,344
Bank interest & charges	41	69
Depreciation charge	2,340	2,340
Recruitment costs	-	557
Rent	3,825	-
Heat & light	1,268	1,234
Cleaning	37	48
Repairs & renewals	606	3,155
Insurance	-	252
Printing, stationery, postage & advertising & promotional material	1,473	4,292
	14,716	19,123
Governance costs		
Audit	-	3,826
	-	3,826
Total expenditure on charitable activities	79,869	37,155
Net income for the year	(73,915)	(32,652)
Transfer from restricted funds	54,385	16,133
Movement in funds for the year	**(19,530)**	(16,519)

Note £56,548 from the PHA Elevate and PHA Elevate Enhancement projects has been transferred to the CDHN Main Account towards the overheads of the charity and £2,163 has been transferred to the Self Care project to fund the deficit.

Northern Ireland Community Development Health Network Ltd

Appendix 2

DOH Core Grant
Income & Expenditure Account
for the year ended 31 March 2024

	Restricted Funds 2024 £	Restricted Funds 2023 £
Income from charitable activities		
DOH Core Grant	17,558	35,114
Total income from charitable activities	17,558	35,114
Expenditure on charitable activities		
Activities undertaken directly		
Wages & salaries	17,558	13,168
	17,558	13,168
Support costs		
Wages & salaries	-	21,946
	-	21,946
Total expenditure on charitable activities	17,558	35,114
Net income for the year	-	-

Northern Ireland Community Development Health Network Ltd

Appendix 3

Public Health Agency Elevate Programme
Income & Expenditure Account
for the year ended 31 March 2024

	Restricted Funds 2024 £	Restricted Funds 2023 £
Income from charitable activities		
Public Health Agency	293,367	284,795
Total income from charitable activities	293,367	284,795
Expenditure on charitable activities		
Activities undertaken directly		
Grant Distribution	134,000	130,000
Salaries & Wages	89,789	119,323
Staff & Volunteer Travel	6,025	5,776
Subscriptions	390	1,650
Refreshments & Hospitality	2,975	2,974
Telephone	-	97
Promotional Material	390	1,540
Professional Fees	300	-
Consultancy Fees	4,233	15,428
Room Hire	1,796	1,231
	239,898	278,019
Support costs		
Recruitment Costs	582	-
Repairs & Renewals	-	180
Printing & Stationery	35	115
IT Support	-	6,384
General Expenses	304	97
	921	6,776
Total expenditure on charitable activities	240,819	284,795
Net income for the year	**52,548**	-
Transfer to unrestricted funds	(52,548)	-
Total movement in funds for the year	-	-

Northern Ireland Community Development Health Network Ltd

Appendix 4

Public Health Agency Elevate Enhancement Programme
Income & Expenditure Account
for the year ended 31 March 2024

	Restricted Funds 2024 £	Restricted Funds 2023 £
Income from charitable activities		
Public Health Agency	17,235	19,000
Total income from charitable activities	17,235	19,000
Expenditure on charitable activities		
Activities undertaken directly		
Salaries & Wages	17,235	15,000
	17,235	15,000
Total expenditure on charitable activities	17,235	15,000
Net income for the year	-	4,000
Transfer to unrestricted funds	(4,000)	-
Total movement in funds for the year	**(4,000)**	4,000

Northern Ireland Community Development Health Network Ltd

Appendix 5

DOH / SPPG
Income & Expenditure Account
for the year ended 31 March 2024

	Restricted Funds 2024 £	Restricted Funds 2023 £
Income from charitable activities		
DOH / SPPG	621,600	622,100
Total income from charitable activities	621,600	622,100
Expenditure on charitable activities		
Activities undertaken directly		
Salaries & wages	153,188	163,120
Staff travel	2,612	2,694
Conference expenses	987	371
Training costs	200	3,428
Membership & subscriptions	2,652	5,629
Grant distribution	421,600	423,100
Telephone	879	471
Printing, postage & publications	550	-
Room hire	185	-
Refreshments & hospitality	439	405
Consultancy fees	17,390	2,113
Advertising & promotional costs	250	3,040
	600,932	604,371
Support costs		
Rent	3,825	7,649
Heat & light	372	464
Cleaning	75	435
Repairs & maintenance	54	293
Insurance	4,456	4,138
Printing, postage & stationery	1,797	2,135
General expenses	332	545
IT support	5,851	2,070
Bank interest & charges	23	-
	16,786	17,729
Governance costs		
Audit fees	3,882	-
	3,882	-
Total expenditure on charitable activities	621,601	622,100
Net income for the year	-	-

Northern Ireland Community Development Health Network Ltd

Appendix 6

Self Care for Minor Ailments Programme
Income & Expenditure Account
for the year ended 31 March 2024

	Restricted Funds 2024 £	Restricted Funds 2023 £
Income from charitable activities		
Health & Social Care Board	-	49,235
Total income from charitable activities	-	49,235
Expenditure on charitable activities		
Activities undertaken directly		
Wages & salaries	-	42,728
Staff Travel	538	2,774
Membership Fees	-	171
Refreshments & Hospitality	-	578
Subscriptions	-	144
Promotional Material	275	-
Publications	850	-
Room Hire	200	357
Consultancy Fees	300	2,195
	2,163	48,947
Support costs		
Stationery	-	23
General Expenses	-	265
	-	288
Total expenditure on charitable activities	2,163	49,235
Net income for the year	(2,163)	-
Transfer to unrestricted funds	2,163	-
Total movement in funds for the year	-	-

Northern Ireland Community Development Health Network Ltd

Appendix 7

Inspiring Impact
Income & Expenditure Account
for the year ended 31 March 2024

	Restricted Funds 2024 £	Restricted Funds 2023 £
Income from charitable activities		
NPC - New Philanthropy	-	-
Total income from charitable activities	-	-
Expenditure on charitable activities		
Total expenditure on charitable activities	-	-
Net income for the year	-	-
Transfer to unrestricted funds	-	(16,133)
Total movement in funds for the year	-	**(16,133)**

Northern Ireland Community Development Health Network Ltd

Appendix 8

Rank Foundation Programme
Income & Expenditure Account
for the year ended 31 March 2024

	Restricted Funds 2024 £	Restricted Funds 2023 £
Income from charitable activities		
Rank Foundation	29,615	34,000
Total income from charitable activities	29,615	34,000
Expenditure on charitable activities		
Activities undertaken directly		
Salaries & Wages	26,863	18,548
Staff Travel	1,124	662
Consultancy Fees	-	1,000
	27,987	20,210
Total expenditure on charitable activities	27,987	20,210
Net income for the year	**1,628**	**13,790**

Northern Ireland Community Development Health Network Ltd

Appendix 9

Dormant Accounts Fund NI
Income & Expenditure Account
for the year ended 31 March 2024

	Restricted Funds 2024 £
Income from charitable activities	
Grant Income	8,313
Total income from charitable activities	8,313
Expenditure on charitable activities	
Support costs	
IT support	6,731
	6,731
Total expenditure on charitable activities	6,731
Net income for the year	**1,581**

Northern Ireland Community Development Health Network Ltd

Appendix 10

St Stephen's Green Trust
Income & Expenditure Account
for the year ended 31 March 2024

	Restricted Funds 2024 £
Income from charitable activities	
Grant Income	12,610
Total income from charitable activities	12,610
Expenditure on charitable activities	
	-
Total expenditure on charitable activities	-
Net income for the year	**12,610**

Northern Ireland Community Development Health Network Ltd

Northern Ireland - Charity number 106078

Accounts

Northern Ireland Community Development Health Network Ltd

(company limited by guarantee not having a share capital)

Report and Financial Statements

for the year ended 31 March 2023

Company Number: NI034114 (Northern Ireland)
Charity Number: 106078
Ref: 5600/A

Northern Ireland Community Development Health Network Ltd

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Northern Ireland Community Development Health Network Ltd

Company Information

Chief Executive	Joanne Vance
Directors	Sheelin McKeagney - Chairperson Janet Schofield - Vice Chairperson Michael Crean - Treasurer Liam Hannaway (resigned 13 October 2022) Carolyn Donnelly Claire Ferris Conor Flanagan Sloan Harper
Secretary	Joanne Vance
Company Number	NI034114 (Northern Ireland)
Charity Number	106078 XR72915
Registered Office	30A Mill Street Newry BT34 1EY
Website	www.cdhn.org
Auditors	FPM Accountants Limited Chartered Accountants & Statutory Auditors Dromalane Mill The Quays Newry BT35 8QS
Bankers	Danske Bank 58 Hill Street Newry BT34 1AR

Northern Ireland Community Development Health Network Ltd

Trustees' Report
for the year ended 31 March 2023

THE TRUSTEES, AS DIRECTORS OF NORTHERN IRELAND COMMUNITY DEVELOPMENT HEALTH NETWORK LTD, PRESENT THEIR REPORT WITH THE FINANCIAL STATEMENTS OF THE CHARITY FOR THE YEAR ENDED 31 MARCH 2023.

The directors are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2023, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

Chairperson's Report

It is with great pleasure that I welcome you to our annual report for 2022-23. I am honoured to share the remarkable impact we have achieved and the journey we embarked upon in the past year to support and enhance community health and well-being, while addressing regional and local health disparities.

Throughout the last year, the Community Development & Health Network has exemplified its commitment to ending social and health inequalities, demonstrating the strength that arises when communities unite to foster improved health outcomes. Despite the challenges presented by the ongoing political and fiscal crisis, the socio-economic repercussions of inflation, and the escalating cost of living, our dedication remains

This year's health inequalities report paints a sombre picture for health in Northern Ireland. Inequity gaps have widened, with our region significantly underperforming compared to other parts of the UK (DoH (Department of Health), Health Inequalities NI Report, 2023). These inequalities manifest in stark contrasts in life expectancy, mortality rates, and overall quality of life for people within our most disadvantaged communities, primarily due to preventable causes. It is essential that the implementation of the new Integrated Care System (ICS) will have a strong focus on prevention and addressing health inequalities across all stages of life.

In March, we celebrated a significant milestone as we funded the 1,000th Building Community Pharmacy Partnership (BCPP). This celebratory event, hosted by Centred Soul (our 1,000th project), provided a platform to network and exchange stories about the programme's impact. Over the last 22 years, the BCPP programme has invested over £7 million in local communities and Community Pharmacies, nurturing partnerships, utilizing community assets and social capital to yield tangible community health benefits.

The successful securing of a three-year delivery contract for BCPP is a testament to this collective effort. This partnership, having evolved over the years, has not only bolstered community health but also strengthened our bonds with local health providers, community partners, and the world of Pharmacy. This positions us favourably within the new integrated care system for Northern Ireland, igniting excitement for future developmental prospects and health enhancement opportunities

Equally, we were thrilled to announce that we have secured additional funding to deliver Elevate Community and Mentoring Grants Programme to another 22 communities until June 2024.

I extend my heartfelt appreciation to my colleagues on the Board for their unwavering commitment and support over the past year. Our commitment to transparency and accountability persists and we are actively implementing our Governance Action Plan through our newly established Audit and Risk Sub Committee, led by Janet Schofield.

My heartfelt thanks to our incredible team, led by Joanne Vance for their dedication, and their efforts far beyond the call of duty. To our members, partners, and our supporters for their trust, and for their invaluable collaboration.

Our gratitude extends to our funders, the Department of Health, as well as our colleagues at SPPG (Strategic Planning Performance Group) and the Public Health Agency for their trust and support.

Sheelin McKeagney
Chairperson

Date: 20 September 2023

Our Purposes and Activities

The Charity's objects are:

- to relieve poverty and sickness;

- to advance the education of the public in the knowledge of community development approaches to health issues and provide training in all of its aspects;

- to improve the planning and delivery of health and social care, particularly amongst those who are or at risk of suffering from poor health due to social and economic circumstances, by carrying out research, disseminating information in health matters and initiative and encouraging the participation of all members of society in discussing and resolving issues relating to health in the community.

The mission of Northern Ireland Community Development and Health Network Ltd is to end health inequalities using a community development approach. By this we mean campaigning, influencing policy and developing best practice work which shows that communities, both geographical and of interest and identity, can define their own health needs and design and implement preventative and radical solutions.

The principal activity of Northern Ireland Community Development and Health Network Ltd is to provide a network encompassing statutory, voluntary and community groups in Northern Ireland for workers concerned with community development and health who wish to share and support each others work.

Vision

A fair and equal society where everyone experiences their best health and wellbeing.

CDHN Mission

A fair and equal society where everyone experiences their best health and wellbeing.

1: **Community Development**: To support communities as a catalyst for change in ending health inequalities.

2: **Policy & Practice:** To influence policy and practice to support the ending of health inequalities.

3: **Build evidence** to support communities and informs policy development in ending health inequalities.

Public Benefit

The public benefits that flow from the advancement of community development in health issues are:

a) To relieve poverty and sickness.

Voluntary and Community Sector organisations are supported to develop the knowledge and skills to understand the effects of poverty on the health of individuals, communities and society within Northern Ireland. They can use this knowledge and skills to develop appropriate interventions and services to address issues caused by poverty which lead to ill health.

b) To advance the education of the public in the knowledge of community development approaches to health issues and provide training in all of its aspects.

Members of the public, specifically those volunteering or in paid employment within a community based organisation have the opportunity to avail of training and support in relation to community development and health. They will understand the factors affecting health in its widest sense and the importance of engaging commnuities in identifying those factors and developing interventions and activities to address them.

c) To improve the planning and delivery of health and social care, particularly amongst those who are or are at risk of suffering from poor health due to social or economic circumstances, by carrying out research, disseminating information in health matters and initiatives and encouraging the participation of all members of society in discussing and resolving issues relating to health in the community.

Local communities play a key role in the design and delivery of health outcomes; recipricol relationships exist between policy makers, practitioners, researchers and communities and there is increased capacity to co-design and co-produce decisions and services relating to health.

Achievements in the year ended 31 March 2023

CDHN delivered over £500,000 in local community investment through our Building the Community Pharmacy Partnership (BCPP) and Elevate programmes. We supported 42 new BCPP initiatives and 22 Elevate mentee organisations through small grants, training, mentoring and development support activities to address local health inequalities across NI.

Building the Community Pharmacy Partnership (BCPP) celebrated its 1,000th project this year with an event to acknowledge positive cross sectoral partnership working which has brought communities and community pharmacies together to co-develop sustainable community-led solutions to local health issues and to improve the knowledge and health of people experiencing financial hardship and social isolation. CDHN won the contract to deliver the BCPP programme for another three years.

Following the publication of the Elevate External evaluation (2021-22) the Public Health Agency extended CDHN's contract to deliver Elevate for a further year until June 2024.

New funding from the Department for Communities (DfC) for their Start Here Grants Programme, is a most welcome development. Delivered by the Rank Foundation the award has enabled CDHN to employ a 3-year entry level Community Engagement Officer position to provide training and support and to enhance our staff team.

CDHN completed its new one-year exploratory community-based participatory research project on Community Medication Safety, entitled 'Our lives, Our Meds, Our Health' Commissioned by the Department of health, The report highlights the link between medication safety and social and health inequalities. A Knowledge Exchange Workshop (27 Oct 22) involving a range of community and health stakeholders helped us to share the report's findings. We discussed the relevance of the findings for policy and practice, which will inform the draft policy recommendations to support implementation of the Department of Health's 10 year Transforming Medication Safety plan.

At policy level, CDHN continues to work with other regional VCSE, HSC and DOH colleagues to influence the development of the inclusive cross sectoral, area level, partnership arrangements for the new Integrated Care System (ICS) for NI. We advocated for the Department of health to commission an independent consultant to engage with Voluntary and Community organisations to explore how the sector should be supported to participate in the five new Area Integrated Partnership Boards set up to support the planning functions of the ICS. The work is set to commence in April 2023.

In 2023 CDHN participated in a range of representative forums and committees to support community development and population health approaches to health and social wellbeing. The Department for Communities Cost of Living Group, the Equality Coalition, the PHA's Strengthening Communities for Health Steering Group, and the Regional Social Prescribing Board.

Community Partnerships

Our Building the Community Partnership project funds community partnerships across NI.

Financial Review

The financial statements are presented in the standard format required by Charities SORP (FRS102) - 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) and the Companies Act 2006.
Northern Ireland Community Development and Health Network Ltd had very successful year in terms of project delivery. For the year ended 31 March 2023 the charity had net expenditure of £14,862 (before revaluations) compared to net expenditure of £6,462 in the previous year.

Total incoming resources for the year ended 31 March 2023 were £1,048,747 compared with £984,449 in the previous year.

At 31 March 2023 the charity had a reconciled bank balance of £519,123 (2022: £540,381).

Pension Scheme Liability

CDHN operates a defined contribution pension scheme for its employees, administered and managed by The Pensions Trust (TPT). Prior to 2013, CDHN participated in TPT Growth Plan Series 3 which guaranteed that a member's money could not fall beneath the value of their contributions. TPT closed this Series in September 2013 with all members automatically transferring to Growth Plan Series 4. Series 4 is a pure defined contribution arrangement. As CDHN has at some time participated in a scheme which provided a form of capital guarantee; in the event that CDHN decides to withdraw from the Growth Plan it will - by law - be required to pay any share of the deficit arising from its participation in Series 3. CDHN is not required to make financial contributions towards TPT's recovery plan and no members are affected.

The most recent estimate of the amount that CDHN would become liable for (under the conditions set out above) was provided at September 2022, for the purposes of FRS102, and amounted to £12,783. A liability has been included in the financial statements for this.

Reserves Policy

The charity's policy is to maintain a level of free reserves which meets the needs of the organisation both at the current time and in the foreseeable future. Free reserves are its total funds excluding restricted funds, designated funds or income funds which can only be released by disposing of fixed assets held for charity use. CDHN hold a minimum of three months reserves.

Northern Ireland Community Development and Health Network Ltd had total reserves of £401,820 at 31 March 2023 (2022: £412,608) and £384,031 of these were free reserves.

Plans for Future Periods

CDHN's strategic aims are as follows:

1) Release capacity to improve people's lives and health by:
- advancing knowledge and understanding of community development
- supporting our members to plan, deliver and measure the impact of community development actions
- leading an active and engaged network with members as a key source of CDHN's experience and expertise.

2) Influence change towards a fairer and more equal society by:
- ensuring the key stakeholders know and understand CDHN and engage with its work
- facilitating the network to use its expertise to ensure policy and decision makers understand and value the context of people's lives
- advocating for and supporting the use of community development to change structures and processes that are unfair and unjust

Reference and Administrative Details

Charity Number - CCNI	106078
Charity Number - HMRC:	XR72915
Company Number:	NI034114
Registered Office:	30A Mill Street, Newry, BT34 1EY

Our Advisors:

Auditors	FPM Accountants Limited
Bank	Danske Bank

Directors and Trustees

The Directors of the Charitable Company (the Charity) are its Trustees for the purposes of Charity Law. The Trustees and officers serving during the year and since the year end were as follows:

Executive Committee	Sheelin McKeagney - Chairperson
	Janet Schofield - Vice Chairperson
	Michael Crean - Treasurer
	Liam Hannaway (resigned 13 October 2022)
	Carolyn Donnelly
	Claire Ferris
	Conor Flanagan
	Sloan Harper
Chief Executive	Joanne Vance

Structure, Governance and Management

Northern Ireland Community Development and Health Network Ltd is a company limited by guarantee and does not have a share capital. It is governed by a memorandum and articles of association and the liability of each member is limited to an amount not exceeding £1.

Northern Ireland Community Development and Health Network Ltd has an induction programme for new trustees / directors as part of which they receive a copy of the trustees' handbook. A skills audit is carried out as appropriate and trustees are advised of their legal responsibility and requirements with regards to the code of conduct and conflict of interest.

The directors have ultimate legal and financial responsibility for the affairs of Northern Ireland Community Development and Health Network Ltd, although the management of the organisation is generally delegated to the staff, through the Chief Executive. The management committee meet four times a year.

The trustees / directors of the company at 31 March 2023, all of whom have been trustees / directors for the whole of the year ended on that date, unless otherwise stated, are listed on the information page. Trustees / directors appointed to the board retire by rotation every three years.

Risk Management

The directors are in the process of reviewing the major risks which the charity faces and believe that the charity has sufficient resources in the event of adverse conditions. The trustees / directors have also examined other business and operational risks, which the charity faces and confirm that it has established systems to mitigate significant risks.

Directors' Responsibilities in relation to the Financial Statements

The directors (who are also the trustees of the charity for the purposes of company law) are responsible for preparing the directors' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standard (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the directors, who are also 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 for that year. In preparing the financial statements the directors are required to:

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

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

Statement of Disclosure to our Auditors

In so far as the trustees / directors in office at the date of approving our directors' annual report:
- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware; and
- the directors / trustees, having made enquiries of fellow directors that they ought to have taken, have each taken all steps that he / she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

The auditors, FPM Accountants Limited, have indicated their willingness to continue in office, and a resolution concerning their reappointment will be proposed at the Annual General Meeting.

By order of the Board



Michael Crean
Director & Treasurer

Date: 20 September 2023

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Newry:
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The Quays,
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Tel: 028 3026 1010

Registered Office Address

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Northern Ireland Community Development Health Network Ltd
Company Number: NI034114

Independent Auditors' Report to the Members of Northern Ireland Community Development Health Network Ltd

(a company limited by guarantee, not having a share capital)

Opinion

We have audited the financial statements of Northern Ireland Community Development Health Network Ltd (the "company") for the year ended 31 March 2023 which comprises the Statement of Financial Activities (Including the Income and Expenditure Account), the Balance Sheet, the Statement of Changes in Funds, the Statement of Cash Flows and notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Policies).

In our opinion the financial statements:

- have been properly prepared, in all material regards, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and

- have been prepared, in all material respects, in accordance with the requirements of the Companies Act 2006.

- therefore give the presumed true and fair view described in Section 495 (3A) of the Companies Act 2006 of the state of the company's affairs as at 31 March 2023 and of its deficit for the year then ended;

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 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 company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for use.

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

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Reg No: NI022968 | VAT Reg: GB 187 4499 49 | IE 328 3821 FH

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Gary Digney FCA PIP, Michael Farrell FCA, Lowry Grant FCCA,
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Other information
The other information comprises the information included in the annual report, other that the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 our audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' 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, 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 have not been made; or

- we have not received all the information and explanations we require for our audit.

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Responsibilities of directors

As explained more fully in the Trustees' Report, 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 relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to maintain 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

We obtained an understanding of the legal and regulatory framework applicable to the company through enquiry of management, industry research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the company – Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We developed an understanding of the key fraud risks to the entity (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias. Our understanding was obtained through review of the financial statements for significant accounting estimates, analysis of journal entries, walkthrough of the key controls cycles in place and enquiry of management.

Our procedures to respond to those risks identified included, but were not limited to:

- Enquiry of management, those charged with governance and the entity's solicitors (or in-house legal team) around actual and potential litigation and claims.

- Enquiry of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations

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- Reviewing minutes of meetings of those charged with governance.

- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

A further description of our responsibilities for the audit of financial statements is located on the Financial Reporting Council's website at: http://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

The purpose of our audit work and to whom we owe our responsibilities

The report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinion we have formed.

Feargal McCormack

Feargal P McCormack (Senior Statutory Auditor)
for and on behalf of
FPM Accountants Limited
Chartered Accountants &
Statutory Auditors
Dromalane Mill
The Quays
Newry
BT35 8QS

Date: 20 September 2023

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Northern Ireland Community Development Health Network Ltd

Statement of Financial Activities
for the year ended 31 March 2023

	Note	Restricted Funds £	Unrestricted Funds £	2023 Total Funds £	2022 Total Funds £
Income from:					
Charitable Activities	8	1,044,244	3,748	1,047,993	983,440
Investment Income	8	-	755	755	1,009
Total Income		**1,044,244**	**4,503**	**1,048,747**	984,449
Expenditure on:					
Charitable Activities	9 & 10	1,026,454	37,155	1,063,609	990,911
Total Expenditure		**1,026,454**	**37,155**	**1,063,609**	990,911
Net (Expenditure) / Income for the Year		**17,790**	**(32,652)**	**(14,862)**	**(6,462)**
Revaluation	7	-	**4,074**	**4,074**	21,514
Transfers		**(16,133)**	**16,133**	-	-
Total Movement in Funds for the Year		**1,657**	**(12,445)**	**(10,788)**	**15,052**
Reconciliation of funds:					
Fund Balances Brought Forward	11	**16,133**	**396,475**	**412,608**	**397,556**
Fund Balances Carried Forward	11	**17,790**	**384,030**	**401,820**	**412,608**

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

The notes on pages 18 to 27 form part of these accounts.

Northern Ireland Community Development Health Network Ltd

Balance Sheet
as at 31 March 2023

	Notes	2023 £	£	2022 £
Fixed assets				
Tangible assets	4	6,148		6,796
Current assets				
Debtors	5	45,683		50,564
Cash at bank & in hand		519,195		540,390
		564,878		590,954
Creditors: amounts falling due within one year	6	(156,423)		(168,284)
Net current assets			408,455	422,670
Total assets less current liabilities			414,603	429,466
Long term liabilities				
Provisions	7		(12,783)	(16,857)
Net assets			401,820	412,608
The funds of the charity:	11			
Restricted funds			17,790	16,133
Unrestricted funds			384,030	396,475
			401,820	412,608

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and Charities SORP (FRS102).

The notes on pages 18 to 27 form part of these accounts.

The financial statements were approved by the Board and signed on its behalf:

Michael Crean
Director & Treasurer

Date: 20 September 2023

Company Number: **NI034114 (Northern Ireland)**

Northern Ireland Community Development Health Network Ltd

Statement of Changes in Funds
for the year ended 31 March 2023

	Note	Restricted Funds £	Unrestricted Funds £	Total Funds £
Year ended 31 March 2022:				
Net income / (expenditure) for the year		70,189	(76,651)	(6,462)
Revaluations		-	21,514	21,514
Transfers		(136,791)	136,791	-
Balance at 31 March 2022		**16,133**	**396,475**	**412,608**
Year ended 31 March 2023:	**11**			
Net income / (expenditure) for the year		17,790	(32,652)	(14,862)
Revaluations	**7**	-	4,074	4,074
Transfers		(16,133)	16,133	-
Balance at 31 March 2023		**17,790**	**384,030**	**401,820**

Northern Ireland Community Development Health Network Ltd

Statement of Cash Flows
as at 31 March 2023

	Note	2023 £	2022 £
Cash used in operating activities	**13**	(20,258)	206,436
Cash flows from investing activities			
Interest income		755	1,009
Purchase of tangible fixed assets		(1,692)	(3,385)
Cash provided by (used in) investing activities		(937)	(2,377)
Cash flows from financing activities		-	-
Cash used in financing activities		-	-
Decrease / (increase) in cash and cash equivalents in the year		(21,195)	204,059
Cash and cash equivalents at the beginning of the year		540,390	336,330
Total cash and cash equivalents at the end of the year		519,195	540,390

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Northern Ireland Community Development Health Network Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

c) Fund Accounting

Unrestricted funds are funds which 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.

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 cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements, Restricted funds may only be transferred to unrestricted or designated funds once the criteria for restriction have been discharged or no longer apply.

The main funders of Northern Ireland Community Development and Health Network Ltd are the Department of Health and Social Services and Public Safety, the Public Health Agency and the Health and Social Care Board.

d) Income

Earned income is recognised when the charity has entitlement to it and any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether capital grants or revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred. Income is deferred only which the charity has to fulfil conditions before becoming entitled to it or where the donor / funder has specified that the income is to be expended in a future period.

e) Donated services and facilities

In accordance with Charities SORP FRS102, the general volunteer time of supporters is not recognised.

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probably that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities 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.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

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

g) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs which support the programmes and activities.

h) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. The carrying values of tangible fixed assets are reviewed for impairment when events or circumstances indicate the carrying value may not be recoverable.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixture, fittings and equipment	33% straight line

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

j) Cash and bank and in hand

Cash at bank and in hand includes cash and short term current accounts.

k) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Financial instruments

The charity only had financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

m) Pensions

The charity operated a defined contribution pension scheme for ites employees, administered and managed by The Pensions Trust (TPT). Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

During the year ended 31 March 2023 the charity contributed to the personal pension scheme of 9 members of staff. There was no pension provision for any other members of staff. In relation to the 9 members of staff in receipt of pension investment, the company contributes 6% of salary on the basis that each staff member contributed a minimum of 6% of their salary. The pensions were established through separate pension brokers by the individual staff members and the total exposure to the company related to the 6% contributions.

Details of the provision for pension scheme deficit in relation to a capital guarantee scheme participated in by CDHN prior to 2013 is given in Note 16.

n) Taxation

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and / or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

o) Limited Liability Agreement

The Executive Committee, on behalf of the company, have entered into a Limited Liability Agreement with their auditors, dated 14 September 2022. The auditors' liability is limited to an amount which is considered fair and reasonable. This has been disclosed in line with companies legislation.

p) Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets, See Note 4 for the carrying amount of the tangible fixed assets, and Note 1h for the useful economic lives for each class of asset.

2 Net Income / (Expenditure) for the year	2023	2022
	£	£
This is stated after charging:		
Depreciation	2,340	470
Auditors' remuneration - Audit fees	3,826	3,642

3 Employee information	2023	2022
	£	£
Wages & salaries	344,189	327,800
Employers NIC	34,337	31,175
Employer pension costs	17,325	15,409
	395,851	374,384

Average monthly number of persons employed by the company during the period:

Staff Numbers:	2023	2022
Full time	8	8
Part Time	4	4
	12	12

There were no employees receiving remuneration of £60K or more.

Pension costs are allocated to activities in proportion to the related staffing costs incurred.

The charity directors / trustees were not paid or did not receive any other benefits for services to the charity, neither were they reimbursed expenses during the year. (2022: £NIL).

Key management personnel received the following remuneration:

	2023	2022
	£	£
Gross Salary	47,595	44,946
Employers NIC	5,589	4,982
Employers Pension	2,856	2,697
	56,040	52,625

4 Tangible fixed assets

	Fixtures, fittings & equipment £	Total £
Cost		
At 1 April 2022	65,950	65,950
Additions	1,692	1,692
Disposals	-	-
At 31 March 2023	67,642	67,642
Depreciation		
At 1 April 2022	59,154	59,154
Charge for year	2,340	2,340
On Disposal	-	-
At 31 March 2023	61,494	61,494
Net book values		
At 31 March 2023	6,148	6,148
At 31 March 2022	6,796	6,796

5 Debtors: amounts falling due within one year

	2023 £	2022 £
Grant and other debtors	45,683	50,564
	45,683	50,564

6 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	5,618	5,513
Trade and other creditors	150,805	162,771
	156,423	168,284

7 Provisions

The amount provided for a pension scheme deficit is as follows:

	2023 £	2022 £
Provision for pension scheme deficit - at 1 April 2022	16,857	38,371
Revaluation in year	(4,074)	(21,514)
Provision for pension scheme deficit - at 31 March 2023	12,783	16,857

CDHN operates a defined contribution pension scheme for its employees, administered and managed by The Pensions Trust (TPT). Prior to 2013, CDHN participated in TPT Growth Plan Series 3 which guaranteed that a member's money could not fall beneath the value of their contributions. TPT closed this Series in September 2013 with all members automatically transferring to Growth Plan Series 4. Series 4 is a pure defined contribution arrangement. As CDHN has at some time participated in a scheme which provided a form of capital guarantee; in the event that CDHN decides to withdraw from the Growth Plan it will - by law - be required to pay any share of the deficit arising from its participation in Series 3. The scheme deficit has reduced over the years. CDHN is not required to make financial contributions towards TPT's recovery plan and no members are affected. CDHN has no obligations in respect of any other entity leaving the plan.

The most recent estimate of the amount that CDHN would become liable for (under the conditions set out above) was provided at 30 September 2022, for the purposes of FRS102, and amounted to £12,783.

The deficit has been determined by the plan actuary based on various assumptions including:

- the deficit contributions and employer debts that have been paid over the period;

- membership movements such as transfers out and members taking cash at retirement;

- changes in assumptions to reflect changed in insurer pricing; and

- increases / decreased in gilt yields.

8 Income

	Programmes Restricted £	Programmes Unrestricted £	2023 Total £	Programmes Restricted £	Programmes Unrestricted £	2022 Total £
Income from:						
Charitable Activities						
Earned Income	-	3,495	3,495	-	16,470	16,470
Donations / Other Income		253	253		934	934
DHSS	35,114	-	35,114	35,114	-	35,114
Health & Social Care Board	671,335	-	671,335	626,757	-	626,757
Public Health Agency	303,795	-	303,795	304,165	-	304,165
Rank Foundation	34,000	-	34,000	-	-	-
	1,044,244	3,748	1,047,993	966,036	17,404	983,440
Investment Income						
Bank Interest	-	755	755	-	1,009	1,009
	-	755	755	-	1,009	1,009
Total Incoming Resources	**1,044,244**	**4,503**	**1,048,747**	**966,036**	**18,412**	**984,449**

9 Cost of Charitable Activities by Fund Type

	Restricted £	Unrestricted £	2023 Total £	Restricted £	Unrestricted £	2022 Total £
Programmes Restricted	1,026,454	-	1,026,454	895,847	-	895,847
Programmes Unrestricted	-	37,155	37,155	-	95,064	95,064
	1,026,454	37,155	1,063,609	895,847	95,064	990,911

10 Cost of Charitable Activities by Activity Type

	Activities Undertaken Directly £	Support Costs £	Governance Costs £	2023 Total £	Activities Undertaken Directly £	Support Costs £	Governance Costs £	2022 Total £
Programmes Restricted	979,715	46,738	-	1,026,454	865,609	30,238	-	895,847
Programmes Unrestricted	14,205	19,123	3,826	37,155	62,656	28,766	3,642	95,064
	993,921	**65,862**	**3,826**	**1,063,609**	**928,265**	**59,004**	**3,642**	**990,911**

11 Funds

	Restricted Funds £	Unrestricted Funds £	Pension Reserves £	2023 Total £
At 1 April 2022	16,133	413,333	(16,857)	412,608
Net income / (expenditure) for the year	17,790	(32,652)	-	(14,862)
Revaluation	-	-	4,074	4,074
Transfers	(16,133)	16,133	-	-
At 31 March 2023	**17,790**	**396,813**	**(12,783)**	**401,820**

Restricted Programme Funds:	Balance at 01/04/22 £	Incoming Resources £	Resources Expenses £	Transfers £	Balance at 31/03/23 £
Department of Health & Social Services & Public Safety Revenue Grant	-	35,114	(35,114)	-	-
Building the Community Pharmacy Partnership	-	622,100	(622,100)	-	-
PHA - Needs Analysis	-	284,795	(284,795)	-	-
PHA - Needs Analysis - Enhancement	-	19,000	(15,000)	-	4,000
Inspiring Impact	16,133	-	-	(16,133)	-
Self Care Pharmacy	-	49,235	(49,235)	-	-
Rank Foundation	-	34,000	(20,210)	-	13,790
	16,133	**1,044,244**	**(1,026,455)**	**(16,133)**	**17,790**

The transfer above are in relation to the surplus remaining on this project which can be used as a contribution towards the overheads of the charity.

12 Analysis of Net Assets Between Funds

	Restricted Funds	Unrestricted Funds	Total Funds
	£	£	£
Tangible fixed assets	-	6,148	6,148
Cash in bank and in hand	123,256	395,939	519,195
Other net current assets / (liabilities)	(105,466)	(5,274)	(110,740)
Provision for pension scheme deficit	-	(12,783)	(12,783)
Total	**17,790**	**384,030**	**401,820**

Analysis of Net Assets Between Funds - previous year

	Restricted Funds	Unrestricted Funds	Total Funds
	£	£	£
Tangible fixed assets	-	6,796	6,796
Cash in bank and in hand	136,101	404,289	540,390
Other net current assets / (liabilities)	(119,968)	2,248	(117,720)
Provision for pension scheme deficit	-	(16,857)	(16,857)
Total	**16,133**	**396,475**	**412,608**

13 Reconciliation of net movement in funds to net cash flow from operating activities

	2023	2022
	£	£
Net movement in funds	(14,862)	(6,462)
Add back depreciation charge	2,340	470
Deduct interest income	(755)	(1,009)
Decrease / (increase) in debtors	4,880	126,803
Increase / (decrease) in creditors	(11,861)	86,633
Net cash used in operating activities	**(20,258)**	**206,436**

14 Contingent liabilities

The company has obligations under standard grant letters of offer to repay amounts received as grants, in the breach of or non compliance with the conditions of the agreements. At present, the directors believe that all grant conditions have been complied with and that no liabilities exist.

15 Guarantees and other financial commitments

The company has pension scheme liabilities of £12,783 per the most recent valuation of the pension scheme as at September 2022.

16 Legal Status of the Charity

The liability of the members is limited.

Every member of the charity undertakes to contribute to the assets of the company in the event of its being wound up while they are members or within one year thereafter for the payment of the debts and liabilities of the company contracted before they ceased to be members and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors

Northern Ireland Community Development Health Network Ltd

Management Information

for the year ended 31 March 2023

The following pages do not form part of the statutory financial statements which are the subject of the independent auditor's report

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Northern Ireland Community Development Health Network Ltd

Income & Expenditure Account
for the year ended 31 March 2023

	Restricted Funds £	Unrestricted Funds £	2023 Total £	2022 Total £
Income				
CDHN Main (Earned Income)	-	**4,503**	**4,503**	18,413
Department of Health & Social Services & Public Safety - Revenue Grant	**35,114**	-	**35,114**	35,114
Public Health Asssociation - Elevate	**284,795**	-	**284,795**	289,165
Public Health Asssociation - Elevate Enhancement	**19,000**		**19,000**	15,000
Health & Social Care Board - Building the Community Pharmacy Partnership	**622,100**	-	**622,100**	576,900
Self Care Pharmacy	**49,235**	-	**49,235**	49,857
Inspiring Impact	-	-	-	-
Rank Foundation	**34,000**	-	**34,000**	-
Total Incoming Resources	**1,044,244**	**4,503**	**1,048,747**	984,449
Expenditure				
CDHN Main (Earned Income)	-	**37,155**	**37,155**	95,064
Department of Health & Social Services & Public Safety - Revenue Grant	**35,114**	-	**35,114**	35,114
Public Health Asssociation - Elevate	**284,795**	-	**284,795**	228,057
Public Health Asssociation - Elevate Enhancement	**15,000**	-	**15,000**	7,000
Health & Social Care Board - Building the Community Pharmacy Partnership	**622,100**	-	**622,100**	576,900
Self Care Pharmacy	**49,235**	-	**49,235**	48,657
Inspiring Impact	-	-	-	119
Rank Foundation	**20,210**	-	**20,210**	-
Total Resources Expended	**1,026,455**	**37,155**	**1,063,609**	990,911
Deficit for Year	**17,790**	**(32,652)**	**(14,862)**	(6,462)
Transfers between funds	**(16,133)**	**16,133**	-	-
Net movement in funds for the year	**1,657**	**(16,519)**	**(14,862)**	(6,462)

Northern Ireland Community Development Health Network Ltd

Appendix 1

CDHN Main Account
Income & Expenditure Account
for the year ended 31 March 2023

	Unrestricted 2023 £	Unrestricted 2022 £
Income from charitable activities		
Donations / Other Income	253	934
Bank interest	755	1,009
Training Income	3,495	16,470
Total income from charitable activities	4,503	18,413
Expenditure on charitable activities		
Activities undertaken directly		
Wages & pension	2,018	28,282
Travel	706	335
Training fees	1,360	280
Membership & subscriptions	4,226	3,149
Telephone	1,617	1,827
Professional fees	199	310
Consultancy fees	700	26,659
Conference expenses	234	831
Refreshments & hospitality costs	1,801	493
Room hire	1,344	490
	14,205	62,656
Support costs		
General expenses	2,832	1,427
IT support	4,344	5,381
Bank interest & charges	69	136
Depreciation charge	2,340	470
Recruitment costs	557	540
Heat & light	1,234	1,267
Cleaning	48	78
Repairs & renewals	3,155	234
Insurance	252	3,449
Printing, stationery, postage & advertising & promotional material	4,292	8,135
	19,123	28,766
Governance costs		
Audit	3,826	3,642
	3,826	3,642
Total expenditure on charitable activities	37,155	95,064
Net income for the year	(32,652)	(76,651)
Transfer from restricted funds	16,133	136,791
Movement in funds for the year	**(16,519)**	60,141

Note The surplus of £16,133 remaining on the Inspiring Impact project has been transferred to the CDHN Main Account towards the overheads of the charity.

Northern Ireland Community Development Health Network Ltd

Appendix 2

Department of Health & Social Services & Public Safety - Revenue Grant
Income & Expenditure Account
for the year ended 31 March 2023

	Restricted Funds 2023 £	Restricted Funds 2022 £
Income from charitable activities		
DHSS Grants	35,114	35,114
Total income from charitable activities	35,114	35,114
Expenditure on charitable activities		
Activities undertaken directly		
Wages & salaries	13,168	15,706
	13,168	15,706
Support costs		
Wages & salaries	21,946	19,408
	21,946	19,408
Total expenditure on charitable activities	35,114	35,114
Net income for the year	-	-

Northern Ireland Community Development Health Network Ltd

Appendix 3

Public Health Agency Elevate Programme
Income & Expenditure Account
for the year ended 31 March 2023

	Restricted Funds 2023 £	Restricted Funds 2022 £
Income from charitable activities		
Public Health Agency	284,795	289,165
Total income from charitable activities	284,795	289,165
Expenditure on charitable activities		
Activities undertaken directly		
Grant Distribution	130,000	124,380
Salaries & Wages	119,323	82,406
Staff Travel	5,776	2,922
Subscriptions	1,650	-
Membership Fees	-	60
Refreshments & Hospitality	2,974	80
Telephone	97	-
Promotional Material	1,540	9,921
Consultancy Fees	15,428	4,800
Room Hire	1,231	1,022
	278,019	225,591
Support costs		
Recruitment Costs	-	1,304
Repairs & Renewals	180	-
Printing & Stationery	115	-
IT Support	6,384	-
General Expenses	97	1,162
	6,776	2,466
Total expenditure on charitable activities	284,795	228,057
Net income for the year	-	**61,108**
Transfer to unrestricted funds		(93,564)
Total movement in funds for the year	-	**(32,456)**

Northern Ireland Community Development Health Network Ltd

Appendix 4

Public Health Agency Elevate Enhancement Programme
Income & Expenditure Account
for the year ended 31 March 2023

	Restricted Funds 2023 £	Restricted Funds 2022 £
Income from charitable activities		
Public Health Agency	19,000	15,000
Total income from charitable activities	19,000	15,000
Expenditure on charitable activities		
Activities undertaken directly		
Salaries & Wages	15,000	-
Consultancy	-	7,000
	15,000	7,000
Total expenditure on charitable activities	15,000	7,000
Net income for the year	**4,000**	8,000
Transfer to unrestricted funds	-	(15,000)
Total movement in funds for the year	**4,000**	(7,000)

Northern Ireland Community Development Health Network Ltd

Appendix 5

Health & Social Care Board - Building the Community Pharmacy Partnership
Income & Expenditure Account
for the year ended 31 March 2023

	Restricted Funds 2023 £	Restricted Funds 2022 £
Income from charitable activities		
Health & Social Care Board	622,100	576,900
Total income from charitable activities	622,100	576,900
Expenditure on charitable activities		
Activities undertaken directly		
Salaries & wages	163,120	181,245
Staff travel	2,694	1,902
Conference expenses	371	60
Staff training	-	120
Training costs	3,428	150
Membership & subscriptions	5,629	333
Grant distribution	423,100	379,900
Telephone	471	337
Room hire	-	40
Refreshments & hospitality	405	27
Consultancy fees	2,113	900
Advertising & promotional costs	3,040	3,828
	604,371	568,842
Support costs		
Rent	7,649	-
Heat & light	464	328
Cleaning	435	975
Repairs & maintenance	293	257
Insurance	4,138	-
Printing, postage & stationery	2,135	1,255
General expenses	545	620
IT support	2,070	4,624
	17,729	8,058
Total expenditure on charitable activities	622,100	576,900
Net income for the year	-	-

Northern Ireland Community Development Health Network Ltd

Appendix 6

Self Care for Minor Ailments Programme
Income & Expenditure Account
for the year ended 31 March 2023

	Restricted Funds 2023 £	Restricted Funds 2022 £
Income from charitable activities		
Health & Social Care Board	49,235	49,857
Total income from charitable activities	49,235	49,857
Expenditure on charitable activities		
Activities undertaken directly		
Wages & salaries	42,728	47,336
Staff Travel	2,774	373
Membership Fees	171	60
Refreshments & Hospitality	578	-
Subscriptions	144	205
Room Hire	357	-
Consultancy Fees	2,195	377
	48,947	48,351
Support costs		
Stationery	23	294
General Expenses	265	12
	288	306
Total expenditure on charitable activities	49,235	48,657
Net income for the year	-	1,200
Transfer to unrestricted funds	-	(28,228)
Total movement in funds for the year	-	**(27,028)**

Northern Ireland Community Development Health Network Ltd

Appendix 7

Inspiring Impact
Income & Expenditure Account
for the year ended 31 March 2023

		Restricted Funds 2023 £	Restricted Funds 2022 £
Income from charitable activities			
NPC - New Philanthropy		-	-
Total income from charitable activities		-	-
Expenditure on charitable activities			
Consultancy Fees		-	119
Total expenditure on charitable activities		-	119
Net income for the year		-	**(119)**
Transfer to unrestricted funds	**Note**	(16,133)	-
Total movement in funds for the year		**(16,133)**	**(119)**

Note The surplus of £16,133 remaining on this project has been transferred to the CDHN Main Account towards the overheads of the charity.

Northern Ireland Community Development Health Network Ltd

Appendix 8

Rank Foundation Programme
Income & Expenditure Account
for the year ended 31 March 2023

	Restricted Funds 2023 £
Income from charitable activities	
Rank Foundation	34,000
Total income from charitable activities	34,000
Expenditure on charitable activities	
Activities undertaken directly	
Salaries & Wages	18,548
Staff Travel	662
Consultancy Fees	1,000
	20,210
Total expenditure on charitable activities	20,210
Net income for the year	**13,790**

Northern Ireland Community Development Health Network Ltd

Northern Ireland - Charity number 106078

Annual report

Northern Ireland Community Development Health Network Ltd

Trustees' Report
for the year ended 31 March 2023

THE TRUSTEES, AS DIRECTORS OF NORTHERN IRELAND COMMUNITY DEVELOPMENT HEALTH NETWORK LTD, PRESENT THEIR REPORT WITH THE FINANCIAL STATEMENTS OF THE CHARITY FOR THE YEAR ENDED 31 MARCH 2023.

The directors are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2023, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

Chairperson's Report

It is with great pleasure that I welcome you to our annual report for 2022-23. I am honoured to share the remarkable impact we have achieved and the journey we embarked upon in the past year to support and enhance community health and well-being, while addressing regional and local health disparities.

Throughout the last year, the Community Development & Health Network has exemplified its commitment to ending social and health inequalities, demonstrating the strength that arises when communities unite to foster improved health outcomes. Despite the challenges presented by the ongoing political and fiscal crisis, the socio-economic repercussions of inflation, and the escalating cost of living, our dedication remains

This year's health inequalities report paints a sombre picture for health in Northern Ireland. Inequity gaps have widened, with our region significantly underperforming compared to other parts of the UK (DoH (Department of Health), Health Inequalities NI Report, 2023). These inequalities manifest in stark contrasts in life expectancy, mortality rates, and overall quality of life for people within our most disadvantaged communities, primarily due to preventable causes. It is essential that the implementation of the new Integrated Care System (ICS) will have a strong focus on prevention and addressing health inequalities across all stages of life.

In March, we celebrated a significant milestone as we funded the 1,000th Building Community Pharmacy Partnership (BCPP). This celebratory event, hosted by Centred Soul (our 1,000th project), provided a platform to network and exchange stories about the programme's impact. Over the last 22 years, the BCPP programme has invested over £7 million in local communities and Community Pharmacies, nurturing partnerships, utilizing community assets and social capital to yield tangible community health benefits.

The successful securing of a three-year delivery contract for BCPP is a testament to this collective effort. This partnership, having evolved over the years, has not only bolstered community health but also strengthened our bonds with local health providers, community partners, and the world of Pharmacy. This positions us favourably within the new integrated care system for Northern Ireland, igniting excitement for future developmental prospects and health enhancement opportunities

Equally, we were thrilled to announce that we have secured additional funding to deliver Elevate Community and Mentoring Grants Programme to another 22 communities until June 2024.

I extend my heartfelt appreciation to my colleagues on the Board for their unwavering commitment and support over the past year. Our commitment to transparency and accountability persists and we are actively implementing our Governance Action Plan through our newly established Audit and Risk Sub Committee, led by Janet Schofield.

My heartfelt thanks to our incredible team, led by Joanne Vance for their dedication, and their efforts far beyond the call of duty. To our members, partners, and our supporters for their trust, and for their invaluable collaboration.

Our gratitude extends to our funders, the Department of Health, as well as our colleagues at SPPG (Strategic Planning Performance Group) and the Public Health Agency for their trust and support.

Sheelin McKeagney
Chairperson

Date: 20 September 2023

Our Purposes and Activities

The Charity's objects are:

- to relieve poverty and sickness;

- to advance the education of the public in the knowledge of community development approaches to health issues and provide training in all of its aspects;

- to improve the planning and delivery of health and social care, particularly amongst those who are or at risk of suffering from poor health due to social and economic circumstances, by carrying out research, disseminating information in health matters and initiative and encouraging the participation of all members of society in discussing and resolving issues relating to health in the community.

The mission of Northern Ireland Community Development and Health Network Ltd is to end health inequalities using a community development approach. By this we mean campaigning, influencing policy and developing best practice work which shows that communities, both geographical and of interest and identity, can define their own health needs and design and implement preventative and radical solutions.

The principal activity of Northern Ireland Community Development and Health Network Ltd is to provide a network encompassing statutory, voluntary and community groups in Northern Ireland for workers concerned with community development and health who wish to share and support each others work.

Vision

A fair and equal society where everyone experiences their best health and wellbeing.

CDHN Mission

A fair and equal society where everyone experiences their best health and wellbeing.

1: **Community Development**: To support communities as a catalyst for change in ending health inequalities.

2: **Policy & Practice:** To influence policy and practice to support the ending of health inequalities.

3: **Build evidence** to support communities and informs policy development in ending health inequalities.

Public Benefit

The public benefits that flow from the advancement of community development in health issues are:

a) To relieve poverty and sickness.

Voluntary and Community Sector organisations are supported to develop the knowledge and skills to understand the effects of poverty on the health of individuals, communities and society within Northern Ireland. They can use this knowledge and skills to develop appropriate interventions and services to address issues caused by poverty which lead to ill health.

b) To advance the education of the public in the knowledge of community development approaches to health issues and provide training in all of its aspects.

Members of the public, specifically those volunteering or in paid employment within a community based organisation have the opportunity to avail of training and support in relation to community development and health. They will understand the factors affecting health in its widest sense and the importance of engaging commnuities in identifying those factors and developing interventions and activities to address them.

c) To improve the planning and delivery of health and social care, particularly amongst those who are or are at risk of suffering from poor health due to social or economic circumstances, by carrying out research, disseminating information in health matters and initiatives and encouraging the participation of all members of society in discussing and resolving issues relating to health in the community.

Local communities play a key role in the design and delivery of health outcomes; recipricol relationships exist between policy makers, practitioners, researchers and communities and there is increased capacity to co-design and co-produce decisions and services relating to health.

Achievements in the year ended 31 March 2023

CDHN delivered over £500,000 in local community investment through our Building the Community Pharmacy Partnership (BCPP) and Elevate programmes. We supported 42 new BCPP initiatives and 22 Elevate mentee organisations through small grants, training, mentoring and development support activities to address local health inequalities across NI.

Building the Community Pharmacy Partnership (BCPP) celebrated its 1,000th project this year with an event to acknowledge positive cross sectoral partnership working which has brought communities and community pharmacies together to co-develop sustainable community-led solutions to local health issues and to improve the knowledge and health of people experiencing financial hardship and social isolation. CDHN won the contract to deliver the BCPP programme for another three years.

Following the publication of the Elevate External evaluation (2021-22) the Public Health Agency extended CDHN's contract to deliver Elevate for a further year until June 2024.

New funding from the Department for Communities (DfC) for their Start Here Grants Programme, is a most welcome development. Delivered by the Rank Foundation the award has enabled CDHN to employ a 3-year entry level Community Engagement Officer position to provide training and support and to enhance our staff team.

CDHN completed its new one-year exploratory community-based participatory research project on Community Medication Safety, entitled 'Our lives, Our Meds, Our Health' Commissioned by the Department of health, The report highlights the link between medication safety and social and health inequalities. A Knowledge Exchange Workshop (27 Oct 22) involving a range of community and health stakeholders helped us to share the report's findings. We discussed the relevance of the findings for policy and practice, which will inform the draft policy recommendations to support implementation of the Department of Health's 10 year Transforming Medication Safety plan.

At policy level, CDHN continues to work with other regional VCSE, HSC and DOH colleagues to influence the development of the inclusive cross sectoral, area level, partnership arrangements for the new Integrated Care System (ICS) for NI. We advocated for the Department of health to commission an independent consultant to engage with Voluntary and Community organisations to explore how the sector should be supported to participate in the five new Area Integrated Partnership Boards set up to support the planning functions of the ICS. The work is set to commence in April 2023.

In 2023 CDHN participated in a range of representative forums and committees to support community development and population health approaches to health and social wellbeing. The Department for Communities Cost of Living Group, the Equality Coalition, the PHA's Strengthening Communities for Health Steering Group, and the Regional Social Prescribing Board.

Community Partnerships

Our Building the Community Partnership project funds community partnerships across NI.

Financial Review

The financial statements are presented in the standard format required by Charities SORP (FRS102) - 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) and the Companies Act 2006.
Northern Ireland Community Development and Health Network Ltd had very successful year in terms of project delivery. For the year ended 31 March 2023 the charity had net expenditure of £14,862 (before revaluations) compared to net expenditure of £6,462 in the previous year.

Total incoming resources for the year ended 31 March 2023 were £1,048,747 compared with £984,449 in the previous year.

At 31 March 2023 the charity had a reconciled bank balance of £519,123 (2022: £540,381).

Pension Scheme Liability

CDHN operates a defined contribution pension scheme for its employees, administered and managed by The Pensions Trust (TPT). Prior to 2013, CDHN participated in TPT Growth Plan Series 3 which guaranteed that a member's money could not fall beneath the value of their contributions. TPT closed this Series in September 2013 with all members automatically transferring to Growth Plan Series 4. Series 4 is a pure defined contribution arrangement. As CDHN has at some time participated in a scheme which provided a form of capital guarantee; in the event that CDHN decides to withdraw from the Growth Plan it will - by law - be required to pay any share of the deficit arising from its participation in Series 3. CDHN is not required to make financial contributions towards TPT's recovery plan and no members are affected.

The most recent estimate of the amount that CDHN would become liable for (under the conditions set out above) was provided at September 2022, for the purposes of FRS102, and amounted to £12,783. A liability has been included in the financial statements for this.

Reserves Policy

The charity's policy is to maintain a level of free reserves which meets the needs of the organisation both at the current time and in the foreseeable future. Free reserves are its total funds excluding restricted funds, designated funds or income funds which can only be released by disposing of fixed assets held for charity use. CDHN hold a minimum of three months reserves.

Northern Ireland Community Development and Health Network Ltd had total reserves of £401,820 at 31 March 2023 (2022: £412,608) and £384,031 of these were free reserves.

Plans for Future Periods

CDHN's strategic aims are as follows:

1) Release capacity to improve people's lives and health by:
- advancing knowledge and understanding of community development
- supporting our members to plan, deliver and measure the impact of community development actions
- leading an active and engaged network with members as a key source of CDHN's experience and expertise.

2) Influence change towards a fairer and more equal society by:
- ensuring the key stakeholders know and understand CDHN and engage with its work
- facilitating the network to use its expertise to ensure policy and decision makers understand and value the context of people's lives
- advocating for and supporting the use of community development to change structures and processes that are unfair and unjust

Reference and Administrative Details

Charity Number - CCNI	106078
Charity Number - HMRC:	XR72915
Company Number:	NI034114
Registered Office:	30A Mill Street, Newry, BT34 1EY

Our Advisors:

Auditors	FPM Accountants Limited
Bank	Danske Bank

Directors and Trustees

The Directors of the Charitable Company (the Charity) are its Trustees for the purposes of Charity Law. The Trustees and officers serving during the year and since the year end were as follows:

Executive Committee	Sheelin McKeagney - Chairperson
	Janet Schofield - Vice Chairperson
	Michael Crean - Treasurer
	Liam Hannaway (resigned 13 October 2022)
	Carolyn Donnelly
	Claire Ferris
	Conor Flanagan
	Sloan Harper
Chief Executive	Joanne Vance

Structure, Governance and Management

Northern Ireland Community Development and Health Network Ltd is a company limited by guarantee and does not have a share capital. It is governed by a memorandum and articles of association and the liability of each member is limited to an amount not exceeding £1.

Northern Ireland Community Development and Health Network Ltd has an induction programme for new trustees / directors as part of which they receive a copy of the trustees' handbook. A skills audit is carried out as appropriate and trustees are advised of their legal responsibility and requirements with regards to the code of conduct and conflict of interest.

The directors have ultimate legal and financial responsibility for the affairs of Northern Ireland Community Development and Health Network Ltd, although the management of the organisation is generally delegated to the staff, through the Chief Executive. The management committee meet four times a year.

The trustees / directors of the company at 31 March 2023, all of whom have been trustees / directors for the whole of the year ended on that date, unless otherwise stated, are listed on the information page. Trustees / directors appointed to the board retire by rotation every three years.

Risk Management

The directors are in the process of reviewing the major risks which the charity faces and believe that the charity has sufficient resources in the event of adverse conditions. The trustees / directors have also examined other business and operational risks, which the charity faces and confirm that it has established systems to mitigate significant risks.

Directors' Responsibilities in relation to the Financial Statements

The directors (who are also the trustees of the charity for the purposes of company law) are responsible for preparing the directors' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standard (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the directors, who are also 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 for that year. In preparing the financial statements the directors are required to:

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

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

Statement of Disclosure to our Auditors

In so far as the trustees / directors in office at the date of approving our directors' annual report:
- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the auditor is unaware; and
- the directors / trustees, having made enquiries of fellow directors that they ought to have taken, have each taken all steps that he / she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

The auditors, FPM Accountants Limited, have indicated their willingness to continue in office, and a resolution concerning their reappointment will be proposed at the Annual General Meeting.

By order of the Board



Michael Crean
Director & Treasurer

Date: 20 September 2023

Northern Ireland Community Development Health Network Ltd

Northern Ireland - Charity number 106078

Annual return

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Registered Office Address

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Northern Ireland Community Development Health Network Ltd
Company Number: NI034114

Independent Auditors' Report to the Members of Northern Ireland Community Development Health Network Ltd

(a company limited by guarantee, not having a share capital)

Opinion

We have audited the financial statements of Northern Ireland Community Development Health Network Ltd (the "company") for the year ended 31 March 2023 which comprises the Statement of Financial Activities (Including the Income and Expenditure Account), the Balance Sheet, the Statement of Changes in Funds, the Statement of Cash Flows and notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Policies).

In our opinion the financial statements:

- have been properly prepared, in all material regards, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and

- have been prepared, in all material respects, in accordance with the requirements of the Companies Act 2006.

- therefore give the presumed true and fair view described in Section 495 (3A) of the Companies Act 2006 of the state of the company's affairs as at 31 March 2023 and of its deficit for the year then ended;

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 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 company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for use.

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

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 our audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' 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, 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 have not been made; or

- we have not received all the information and explanations we require for our audit.

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Responsibilities of directors

As explained more fully in the Trustees' Report, 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 relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to maintain 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

We obtained an understanding of the legal and regulatory framework applicable to the company through enquiry of management, industry research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the company – Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We developed an understanding of the key fraud risks to the entity (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias. Our understanding was obtained through review of the financial statements for significant accounting estimates, analysis of journal entries, walkthrough of the key controls cycles in place and enquiry of management.

Our procedures to respond to those risks identified included, but were not limited to:

- Enquiry of management, those charged with governance and the entity's solicitors (or in-house legal team) around actual and potential litigation and claims.

- Enquiry of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations

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- Reviewing minutes of meetings of those charged with governance.

- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

A further description of our responsibilities for the audit of financial statements is located on the Financial Reporting Council's website at: http://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

The purpose of our audit work and to whom we owe our responsibilities

The report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinion we have formed.

Feargal McCormack

Feargal P McCormack (Senior Statutory Auditor)
for and on behalf of
FPM Accountants Limited
Chartered Accountants &
Statutory Auditors
Dromalane Mill
The Quays
Newry
BT35 8QS

Date: 20 September 2023

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