

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		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
		<u>601,944</u>		<u>581,042</u>
Creditors: amounts falling due within one year	6	<u>(173,362)</u>		<u>(177,958)</u>
Net current assets			<u>428,582</u>	<u>403,084</u>
Total assets less current liabilities			<u>430,698</u>	<u>406,892</u>
Long term liabilities				
Provisions	7	(11,399)		(10,405)
Net assets			<u><u>419,299</u></u>	<u><u>396,487</u></u>
The funds of the charity:	11			
Restricted funds			38,720	29,609
Unrestricted funds			<u>380,579</u>	<u>366,878</u>
			<u><u>419,299</u></u>	<u><u>396,487</u></u>

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:



Michael Crean
Director & Treasurer

Date: 18/4/25

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

Northern Ireland Community Development Health Network Ltd

Notes to the financial statements for the year ended 31 March 2025

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.

Northern Ireland Community Development Health Network Ltd

Notes to the financial statements for the year ended 31 March 2025 continued

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
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Northern Ireland Community Development Health Network Ltd

Notes to the financial statements for the year ended 31 March 2025 continued

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 its 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.

Northern Ireland Community Development Health Network Ltd

Notes to the financial statements for the year ended 31 March 2025 continued

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
	<u>344,595</u>	<u>360,571</u>

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

Staff Numbers:	2025	2024
Full time	5	8
Part Time	6	4
	<u>11</u>	<u>12</u>

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).

Northern Ireland Community Development Health Network Ltd

Notes to the financial statements for the year ended 31 March 2025 continued

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

Northern Ireland Community Development Health Network Ltd

Notes to the financial statements for the year ended 31 March 2025 continued

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	<u>11,399</u>	<u>10,405</u>

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.

Northern Ireland Community Development Health Network Ltd

Notes to the financial statements for the year ended 31 March 2025 continued

8 Income

	Programmes Restricted £	Programmes Unrestricted £	2025 Total £	Programmes Restricted £	Programmes Unrestricted £	2024 Total £
Income from:						
<u>Charitable Activities</u>						
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
<u>Investment Income</u>						
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

Northern Ireland Community Development Health Network Ltd

Notes to the financial statements for the year ended 31 March 2025 continued

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

Northern Ireland Community Development Health Network Ltd

Notes to the financial statements for the year ended 31 March 2025 continued

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

Northern Ireland Community Development Health Network Ltd

Notes to the financial statements for the year ended 31 March 2025 continued

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).

Northern Ireland Community Development Health Network Ltd

Notes to the financial statements for the year ended 31 March 2025 continued

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.