

# Healthy Living Centres Alliance Ltd

Northern Ireland · Charity number 108557

## Details

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**Known as** Healthy Living Centre Alliance

**Status** Received

**Company number** [653679](#)

**Registered** 2022-02-23

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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**Address** Hlca  
Maureen Sheehan Centre  
106 Albert Street  
Belfast  
Bt12 4hl  
BT12 4HL

**Phone** 02890240437

**Email** [info@hlcalliance.org](mailto:info@hlcalliance.org)

**Website** [www.hlcalliance.org](http://www.hlcalliance.org)

## Activities

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**Purposes:** The Company's Objects are to promote the advancement of health and well being of the inhabitants of Northern Ireland and the Republic of Ireland (hereinafter called 'the beneficiaries' and 'the area of benefit'), by consolidating the reputation and recognition of each of the Healthy Living Centres and to promote in a collaborative way the services that they provide in order to tackle health inequalities and improve the quality of life for the beneficiaries.

**What the charity does:** The advancement of health or the saving of lives

**How the charity works:** Community development, Education/training, Medical/health/sickness

**Who the charity helps:** Adult training, Mental health, Specific areas of deprivation, Voluntary and community sector

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£365,001	£351,738	£-19,043	3
2024-06-30	£343,089	£297,068	£-39,661	3

## Trustees

Name	Role	Appointed
Mr Conor Sean Padraig Corr		
Mr George Mcgowan		
Mr Liam Devine		
Mr Martin Connolly		
Mr Micheal Joseph Mowen		
Mrs Breige Conway		
Mrs Elizabeth Ann Mcshane		
Mrs Elizabeth Jane Gingles		
Teresa		

**Healthy Living Centres Alliance Ltd**

Northern Ireland - Charity number 108557

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# Accounts

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**Charity registration number NIC108557 (Northern Ireland)**

**Company registration number NI653799**

**HEALTHY LIVING CENTRES ALLIANCE LIMITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mr M Connolly  
Mr C Corr  
Mr L T Devine  
Ms E Gingles  
Mr M Mowen  
Ms B Conway  
Ms T Nugent  
Mr G Magowan

**Secretary**

Ms E McShane

**Charity number**

NIC108557

**Company number**

NI653799

**Registered office**

Maureen Sheehan Centre  
106 Albert Street  
Belfast  
BT12 4HL

**Auditor**

GMcG BELFAST  
Chartered Accountants & Statutory Auditor  
Alfred House  
19 Alfred Street  
Belfast  
BT2 8EQ

**Bankers**

Danske Bank  
Donegall Square West  
Belfast  
BT1 6JS

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# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 7
Independent auditor's report	8 - 13
Statement of financial activities	14
Balance sheet	15
Notes to the financial statements	16 - 25

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# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 30 JUNE 2025

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The trustees present their annual report and financial statements for the year ended 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The charitable company's objectives are to promote the advancement of health and wellbeing of the inhabitants of Northern Ireland and the Republic of Ireland (hereinafter called 'the beneficiaries' and 'the area of benefit'), by consolidating the reputation and recognition of each of the Healthy Living Centres and to promote in a collaborative way the services that they provide in order to tackle health inequalities and improve the quality of life for the beneficiaries.

The direct benefits which flow from this purpose include;

- improved knowledge, capacity and ability of member groups to identify and target health inequalities and improve mental and physical health in communities experiencing endemic social deprivation;
- increased capability of member groups to collaborate sub-regionally in their own area so as to attract and target resources more accurately at areas of social deprivation;
- increased capability of member groups to collaborate on a regional basis with the public sector so as to attract and target government and charitable resources for and with people in socially deprived neighbourhoods;
- increased capability of member groups to strategise on an all-Ireland basis to attract and target resources at people experiencing poor mental and physical health in socially deprived neighbourhoods.

These benefits are evidenced through feedback from attendees at our training and strategic events using monitoring devices and forms; from surveys conducted with member groups; from outcomes delivered by thematic working groups and cyclical out-turn reports from our regional projects to funders and to the Board of Trustees. There is no harm anticipated from this purpose. The charity's beneficiaries are its members, their managers, staff and volunteers, and people whose lives are improved in or by Healthy Living Centres delivering locally as part of regional thematic, sub-regional and strategic, coordinated activity. A private benefit to trustees may arise from our ongoing programme of thematic training, good practice visits, direct support to groups, financial support through regional projects or information provision. Through this, trustees may gain skills, experience or funding which are transferable to other settings and which may benefit their own community group. These benefits are incidental and necessary to ensure the benefit is provided to our beneficiaries.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

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

### FOR THE YEAR ENDED 30 JUNE 2025

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#### Achievements and performance

Since the company's last AGM in January 2025, the Alliance has continued to develop and make progress strategically and operationally and we are now building on more solid corporate foundations. As a membership organisation, which has grown to a new peak of 31 homegrown health and wellbeing projects, the company has worked well to involve the members in a range of sub-group tasks of varying durations which enrich their membership and strengthen the unique structure that we have created. In turn, this only serves to improve health improvement delivery on the ground, in and around the local Healthy Living Centre.

Primarily, it is the role of Tony, our regional coordinator, to ensure that the board of the Healthy Living Centre Alliance Ltd functions properly and supported by the co-chairs, Teresa Nugent, Martin Connolly and the members of the finance and personnel working group including Liz McShane, Breige Conway and Conor Corr, we continue to improve our systems for the benefit of all. We have made critical improvements in relation to financial reporting at the board and have created a healthy level of sound financial stability – all thanks to Louise Stephenson, our finance and administration manager, who works only part-time for the company but whose presence is felt on a full-time basis.

Health improvement is essentially a collaborative process. In terms of our health improvement remit, the company is always seeking to improve upon service delivery as well as seeking out opportunities to develop and expand our regional projects. While these projects bring clear benefit to people, mainly living in areas of high social deprivation, our ethos requires us to do better, to create stronger links with partners, and to explore new opportunities with others. The following regional projects have been nurtured organically over several years with the membership and are now delivered by them on a professional basis:

The **Better Days Pain Support Programme** is a co-designed, community development approach supporting people to live well with chronic pain. Funded by the Strategic Planning and Performance Group (SPPG), and hosted by Lorag HLC in Belfast's Lower Ormeau, the programme has completed Year 2 of a five-year contract. Between January and December 2025, more than 500 participants took part in 31 full programmes and 10 summer taster sessions across 27 Healthy Living Centres, with 99% of completers reporting they would recommend the programme to others living with pain.

#### Additional Better Days Activity in 2025:

- A celebration event was held at Stormont in June, attended by 90 people, with an address from health minister. Better days was also shortlisted for an advancing healthcare award for partnership working in public health.
- In partnership with Queen's University Belfast and Ulster University, 33 pharmacy students completed one-day placements in HLCs, and staff presented at student webinars.
- Healthy Living Centres strengthened partnerships with men's sheds, delivering taster sessions in december with more planned for january.
- Training and development included a publicity workshop for 16 participants, 'Eating Well with Chronic Pain' training for 37 facilitators, REST sleep training for 20 facilitators, and an introduction to chronic pain webinar attended by 35 facilitators and volunteers.
- Staff presented at a NICPLD CPD webinar supporting wider professional learning and awareness.
- The Public Health Agency funded the development of an *Understanding Chronic Pain* video resource to support staff training and programme development.

There have been several key developments of new health improvement projects during the past twelve months. **The Wee Group Peer Support Project**, led by Amanda McAuley (NACN) and Laura Moreland (MHF), have engaged staff and managers from 12 HLCs in a co-design process, the learning of which will see a new culture of peer support established at local level engaging up to 300 beneficiaries in a new journey of long-term recovery from living with chronic pain towards a life of renewed hope, expectation and encouragement for others living with long-term conditions. We are very grateful to the National Lottery Community Fund for taking a leap of faith in our novel approach.

As a result of the combined co-design process successfully delivered in 2025, HLCs have now been enabled to deliver the following in 2026:

- Deliver a minimum of 30 hours of peer support per year in years 2-4.
  - Engage a minimum of 25 participants (minimum 8 participants per year per HLC) in peer support over the duration of the programme.
  - Delivery of Better Days programme in 2025-26 and annually throughout the project.
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## HEALTHY LIVING CENTRES ALLIANCE LIMITED

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

#### FOR THE YEAR ENDED 30 JUNE 2025

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**Transform Your Trolley** is a community-based healthy eating programme delivered across Northern Ireland, supported by SafeFood Ireland and hosted by The Old Library Trust. In 2025, the programme was delivered by 20 community partners, reaching 151 direct participants and an estimated 439 people indirectly through families and households (*this is based off initial data submitted*).

Quantitative findings show strong impact. After completing the programme, 96% of participants rated it as very helpful, 92% said it changed how they plan and shop for food, and 96% felt it would change how their family eats. Confidence improved across key areas, including reading food labels, meal planning and cooking from scratch. Awareness of SafeFood as a reliable source of information also increased significantly.

Qualitative feedback highlights wider benefits beyond nutrition. Participants reported reduced food costs, improved wellbeing, stronger social connections and greater confidence. The programme supported people facing food poverty, isolation and rising living costs, demonstrating that small, practical changes can lead to meaningful and lasting improvements in everyday food choices.

#### **Smoking**

Smoking remains as the cause of several serious long-term conditions, often leading to preventable deaths. A mobilisation training day was co-ordinated in Cookstown on 13 February 2025 and was well attended, with representation from 15 HLCs. The programme included a presentation by Denise McCallion, Health & Social wellbeing improvement manager, who provided valuable insight into smoking prevalence statistics in Northern Ireland. The day also included brief intervention training, alongside blood pressure monitoring training delivered by Paragon Health Academy.

In March 2025, 15 Healthy Living Centres delivered the *Make March Your Month to Quit* mobilisation campaign across a range of urban and rural community settings. This initiative engaged 1,352 individuals and resulted in 384 brief interventions.

In October 2025, 10 Healthy Living Centres delivered a Stop Smoking mobilisation in conjunction with World Mental Health day, engaging a total of 431 individuals and delivering 110 brief interventions. There was 2 x 12 week Stop Smoking support groups delivered in March 2025 and achieved a 57% quit rate.

In November 2025, the Alliance, in partnership with the Community Development and Health Network (CDHN) and Cancer Focus, submitted a proposal to the Public Health Agency entitled *United We Quit*. This proposed initiative aims to reduce smoking prevalence within disadvantaged communities through a new collaborative approach.

#### **Holiday Hunger**

In 2025, the Alliance was approached by a British charity, Meals and More, to become a conduit for funding to our members to tackle holiday hunger within their local community. As a result, 2026 will see the first transfer of almost £30k to the Alliance and then onwards to 10 HLCs.

#### **All-Ireland Development**

The company has created a significant relationship with its sister organisation in the Republic of Ireland, the Family Resource Centre National Forum, in creative ways to tackle loneliness and prevent suicide. The Knowledge Exchange on suicide and chronic pain focused on sharing intelligence on methods that have proven to be successful in each jurisdiction. As a result of the Knowledge Exchange, both the company and the Public Health Agency have worked together to bring the Suicide Prevention Code of Practice north of the border and have collaborated with the FRC National Forum to create a protocol for its implementation among the members.

The company has also created a project fusing social prescribing with traditional Irish crafts. Weaving Worlds Together is a collaboration with Kerry County Council and the FRC National Forum, with financial resources secured from Creative Ireland – Éire Ildánach. The experience in 2025 was highly successful which should pave the way for a long-term creative relationship benefiting a number of HLCs.

The regional co-ordinator of the company co-chairs the All-Ireland Social Prescribing Network which underwent a substantial overhaul in 2025 and is set to host an all-island conference in June 2026.

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

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

### FOR THE YEAR ENDED 30 JUNE 2025

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#### **HLCA Residential**

50 HLC representatives attended the residential in the Armagh City Hotel in October which is the highest number we have ever had together in any one occasion since the Alliance was constituted in 2018. With a focus of innovation in health improvement and learning, the event was facilitated by Steven Lindsay and our own Linda Armitage (formerly EBCDA). All thanks to the Working Group members: Alaine Ward (Omagh), Claire Convery (Clanrye), Julie Jameson (Reach Out HLC), Sarah Huggett (Better Days Project Support) and Louise Stephenson.

Interestingly, we invited a few external contributors as follows: Celine McStravick (CEO NICVA), our own Gillian Lewis now lead for the NI Health Collective and Mr Mike Farrar, Permanent Secretary for Health. The discourse on the second and final day of the event was both memorable and insightful in terms of new potential areas of opportunity for long-term collaboration.

#### **The NI Reset Plan and Neighbourhood Model of Care**

While the entirety of the reset is of interest to the company and members, the new Neighbourhood Model of Care is of particular interest as it provides a higher degree of practical relevance at both regional and local levels. The Health department has invited the Alliance and the NI Health Collective to assist in the process of creating the new Neighbourhood Model of Care for presentation to the department at the end of March 2026 and for implementation during 26-27 financial year. We have been clear with the Department that the Neighbourhood Model should provide the sector with the opportunity to revive social prescribing as a specific mechanism which was once widespread throughout the north under the Alliance umbrella. Social prescribing is in our experience the most successful methodology in improving health outcomes for patients.

#### **Resources**

The company very much appreciates and acknowledges the ongoing financial support from the Public Health Agency towards the Alliance, which we are always keen to build upon. For example, in the 24-25 HLCA was able to lever in additional monies from various government and charitable sources to bolster our health improvement projects. A sizeable proportion of it, over £200k, went back out to the members to deliver our regional programmes.

#### **Conclusion**

2024-25 has been a year which has witnessed the company and the wider Alliance structure mature and expand its health improvement remit. The Better Days programme completed the second year of the company's five-year contract. The Wee Group Peer Support has successfully completed the first year of a four-year contract. The Company, given its standing in tackling health in socially disadvantaged neighbourhoods, is playing a key role in the development of the Neighbourhood Model of Care, led by the Department of Health. The company's developing relationship with its counterpart in the Republic has already provided new opportunities for collaboration.

Finally, the company board would like to thank all the members of the Alliance and all the staff who play a lead or a secondary role within our working group structure. The Alliance runs on effective communication, a sound working structure and most of all on good will. This means that we can look forward with confidence to working with all members and partners in 2025, which already looks like an exciting series of prospects.

#### **Financial review**

The results are set out on pages 14 to 25. The charity recorded net income £13,263 (2024 - £46,021) for the year. At 30 June 2025, the charity had total funds of £126,664 (2024 - £113,401).

#### **Reserves policy**

The charity aims to hold reserves that are sufficient to meet running costs. The charity's income is primarily derived from restricted sources, and it has secured funding for the continued delivery of services up until at least the end of 2028. Expenditure primarily relates to the delivery of these funded services and, as such, any drop in income will result in a corresponding drop in expenditure. The charity has no significant financial liabilities or commitments, therefore, a low level of free reserves is appropriate for the charity.

As at 30 June 2025, the charity had sufficient funds to continue to meet its financial obligations as they fall due and, as described in note 1.2, the financial statements have been prepared on a going concern basis. At 30 June 2025, the charity had free reserves of £75,636 (2024 - £71,629). This equates to approximately eleven weeks of expenditure which is short of the target level of twelve weeks annual expenditure. The charity's overheads and financial commitments remain relatively low and the level of free reserves held is appropriate for the charity's circumstances. The trustees will continue to monitor the reserves position going forward.

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

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

FOR THE YEAR ENDED 30 JUNE 2025

### Structure, governance and management

Healthy Living Centres Alliance is a company limited by guarantee and is recognised as a charity by the charity commission for Northern Ireland.

Healthy Living Centre Alliance has a board of directors, appointed by the members on a cyclical basis, to ensure good governance and provide strategic direction to the regional coordinator. The board meets up to six times per year and receives written updates on progress, partnerships and corporate development matters.

The Board is currently co-chaired by Ms T Nugent and Mr M Connolly.



The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

- Ms N Brennan (Resigned 30 June 2025)
- Mr M Connolly
- Mr C Corr
- Mr L T Devine
- Ms E Gingles
- Mr M Mowen
- Ms B Conway
- Ms T Nugent
- Mr G Magowan

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

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

### FOR THE YEAR ENDED 30 JUNE 2025

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HLCA Ltd provides employment to six members of staff, either directly contracted or through an MoU:

- Tony Doherty – Regional Coordinator (Heart HLC Contract with PHA)
- Louise Stephenson – Finance and Admin Manager (Direct Employee)
- Sarah Hugget – Regional Programme Support (Direct Employee)
- Amanda McAuley – The Wee Group Peer Support Project Coordinator – MoU with Northern Area Community Network
- Laura Moreland – Peer Support Advisor to The Wee Group – MoU with the Mental Health Foundation
- Natasha Moore – Coordinator of the Better Days Pain Support Project – MOU with Lorag HLC Belfast

The affairs of the HLC Alliance are managed on a day-to-day basis by the Regional Coordinator, Mr T Doherty, including attendance at working group meetings and training, regulating the activities of key partnerships such as the All-Ireland Social Prescribing Network, All-Ireland Knowledge Exchange, Better Days Pain Support Steering Group and The Wee Group Peer Support Project. Tony also represents the Alliance on the PHA-led Strengthening Community Steering Group and manages the relationship with Safefood Ireland and the Public Health Agency.

#### **Subregional HLC Groups**

The core function and purpose of the Subregional HLC Groups is well reflected in the Alliance MoU. The following Alliance members volunteer additional time as subregional Chairs, ensuring that the groups function by and large as planned:

- Southern Area – Claire Convery – Clanrye
- Belfast Area – Julie Jamieson - Reach Out HLC
- Western Area – George McGowan - Old Library Trust
- Northern Area – Breige Conway – NACN
- South Eastern – Nicholas McCrickard

#### **Risk management**

The board of trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied those systems and procedures are in place to mitigate those risks.

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

The trustees, who are also the directors of Healthy Living Centres Alliance Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

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

FOR THE YEAR ENDED 30 JUNE 2025

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

### Auditor

In accordance with the company's articles, a resolution proposing that GMcG BELFAST be reappointed as auditor of the company will be put at a General Meeting.

### Small companies exemption

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.


### Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



Mr M Connolly  
Director



Ms T Nugent  
Director

Date: 22/01/2026

## HEALTHY LIVING CENTRES ALLIANCE LIMITED

### INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF HEALTHY LIVING CENTRES ALLIANCE LIMITED

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#### Opinion

We have audited the financial statements of Healthy Living Centres Alliance Limited (the 'charity') for the year ended 30 June 2025 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the 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 trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

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**Alfred House**  
19 Alfred Street  
BELFAST BT2 8EQ  
DX3910 NR Belfast 50

**Tel: +44 (0)28 9031 1113**  
**Fax: +44 (0)28 9031 0777**

**Century House**  
40 Crescent Business Park  
LISBURN  
BT28 2GN

**Tel: +44 (0)28 9260 7355**  
**Fax: +44 (0)28 9260 1656**

**17 Mandeville Street**  
PORTADOWN  
Craigavon  
BT62 3PB

**Tel: +44 (0)28 3833 2801**  
**Fax: +44 (0)28 3835 0293**



## HEALTHY LIVING CENTRES ALLIANCE LIMITED

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF HEALTHY LIVING CENTRES ALLIANCE LIMITED

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#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

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

## HEALTHY LIVING CENTRES ALLIANCE LIMITED

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF HEALTHY LIVING CENTRES ALLIANCE LIMITED

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#### Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

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

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

## HEALTHY LIVING CENTRES ALLIANCE LIMITED

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF HEALTHY LIVING CENTRES ALLIANCE LIMITED

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

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

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

- . The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- . Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- . Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
  - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- . The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

## HEALTHY LIVING CENTRES ALLIANCE LIMITED

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF HEALTHY LIVING CENTRES ALLIANCE LIMITED

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#### Audit response to risks identified

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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- 12 -

**Alfred House**  
19 Alfred Street  
BELFAST BT2 8EQ  
DX3910 NR Belfast 50

**Tel: +44 (0)28 9031 1113**  
**Fax: +44 (0)28 9031 0777**

**Century House**  
40 Crescent Business Park  
LISBURN  
BT28 2GN

**Tel: +44 (0)28 9260 7355**  
**Fax: +44 (0)28 9260 1656**

**17 Mandeville Street**  
PORTADOWN  
Craigavon  
BT62 3PB

**Tel: +44 (0)28 3833 2801**  
**Fax: +44 (0)28 3835 0293**



**HEALTHY LIVING CENTRES ALLIANCE LIMITED**

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE TRUSTEES OF HEALTHY LIVING CENTRES ALLIANCE LIMITED**

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**Use of our report**

This 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 in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Mr Nigel Moore FCA (Senior Statutory Auditor)**  
for and on behalf of GMcG BELFAST

22 January 2026

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

Chartered Accountants & Statutory  
Auditor  
Alfred House  
19 Alfred Street  
Belfast  
BT2 8EQ

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- 13 -

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# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income and endowments from:</b>							
Charitable activities	2	29,034	321,891	350,925	10,144	320,445	330,589
Other income	3	14,076	-	14,076	12,500	-	12,500
<b>Total income</b>		<u>43,110</u>	<u>321,891</u>	<u>365,001</u>	<u>22,644</u>	<u>320,445</u>	<u>343,089</u>
<b>Expenditure on:</b>							
Charitable activities	4	37,768	313,970	351,738	33,410	263,658	297,068
<b>Total expenditure</b>		<u>37,768</u>	<u>313,970</u>	<u>351,738</u>	<u>33,410</u>	<u>263,658</u>	<u>297,068</u>
<b>Net income</b>		5,342	7,921	13,263	(10,766)	56,787	46,021
Transfers between funds		(1,335)	1,335	-	-	-	-
<b>Net movement in funds</b>	6	4,007	9,256	13,263	(10,766)	56,787	46,021
<b>Reconciliation of funds:</b>							
Fund balances at 1 July 2024		71,629	41,772	113,401	82,395	(15,015)	67,380
<b>Fund balances at 30 June 2025</b>		<u>75,636</u>	<u>51,028</u>	<u>126,664</u>	<u>71,629</u>	<u>41,772</u>	<u>113,401</u>

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

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## BALANCE SHEET

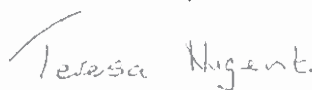
AS AT 30 JUNE 2025

	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Debtors	10	15,433		21,518	
Cash at bank and in hand		130,274		131,544	
		<u>145,707</u>		<u>153,062</u>	
<b>Creditors: amounts falling due within one year</b>	11	(19,043)		(39,661)	
<b>Net current assets</b>			<u>126,664</u>		<u>113,401</u>
<b>The funds of the charity</b>					
Restricted income funds	14		51,028		41,772
Unrestricted funds	15		75,636		71,629
			<u>126,664</u>		<u>113,401</u>

The financial statements were approved by the trustees on 22/01/26



Mr M Connolly  
Director



Ms T Nugent  
Director

Company registration number NI653799 (Northern Ireland)

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 JUNE 2025

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#### 1 Accounting policies

##### Charity information

Healthy Living Centres Alliance Limited is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Maureen Sheehan Centre, 106 Albert Street, Belfast, BT12 4HL.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

These financial statements have been prepared on a going concern basis notwithstanding the fact that the charity had a low level of free reserves at the balance sheet date. The charity has secured funding for the continued delivery of services up until at least 2028. In addition, expenditure primarily relates to the delivery of funded services and, as such, any drop in income should result in a corresponding drop in expenditure. The charity has no significant financial liabilities or commitments. Accordingly, having taken all factors into account, the directors consider it appropriate that the financial statements for the year ended 30 June 2025 be prepared on a going concern basis.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2025

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#### 1 Accounting policies (Continued)

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2025

#### 1 Accounting policies (Continued)

##### 1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Pain support</b>						
Services provided under contract	11,146	152,569	163,715	-	145,000	145,000
<b>Mental health foundation</b>						
Services provided under contract	-	-	-	-	12,858	12,858
<b>Safe food &amp; other charitable activities</b>						
Services provided under contract	3,339	73,043	76,382	2,500	50,677	53,177
Other income	3,979	-	3,979	7,644	-	7,644
<b>Heritage for health</b>						
Performance related grants	3,854	60,915	64,769	-	111,910	111,910
<b>The wee group</b>						
Services provided under contract	5,373	34,062	39,435	-	-	-
<b>Knowledge exchange</b>						
Services provided under contract	1,343	1,302	2,645	-	-	-
	<u>29,034</u>	<u>321,891</u>	<u>350,925</u>	<u>10,144</u>	<u>320,445</u>	<u>330,589</u>

#### 3 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Membership fees	<u>14,076</u>	<u>12,500</u>

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

### 4 Expenditure on charitable activities

	Pain support	Safe food & other charitable activities	Heritage for health	The wee group	Knowledge exchange	Total
	2025	2025	2025	2025	2025	2025
	£	£	£	£	£	£
<b>Direct costs</b>						
Programme delivery costs	111,266	72,954	23,704	46,522	-	254,446
<b>Share of support and governance costs (see note 5)</b>						
Support	55,692	33,099	2,441	-	1,302	92,534
Governance	-	4,758	-	-	-	4,758
	<u>166,958</u>	<u>110,811</u>	<u>26,145</u>	<u>46,522</u>	<u>1,302</u>	<u>351,738</u>
<b>Analysis by fund</b>						
Unrestricted funds	-	37,768	-	-	-	37,768
Restricted funds	166,958	73,043	26,145	46,522	1,302	313,970
	<u>166,958</u>	<u>110,811</u>	<u>26,145</u>	<u>46,522</u>	<u>1,302</u>	<u>351,738</u>
<b>Previous year:</b>		<b>Pain support</b>	<b>Mental health foundation</b>	<b>Safe food &amp; other charitable activities</b>	<b>Heritage for health</b>	<b>Total</b>
		2024	2024	2024	2024	2024
		£	£	£	£	£
<b>Direct costs</b>						
Programme delivery costs		28,412	856	50,678	102,347	182,293
<b>Share of support and governance costs (see note 5)</b>						
Support		38,711	15,479	26,117	27,176	107,483
Governance		-	-	7,292	-	7,292
		<u>67,123</u>	<u>16,335</u>	<u>84,087</u>	<u>129,523</u>	<u>297,068</u>
<b>Analysis by fund</b>						
Unrestricted funds		-	-	33,410	-	33,410
Restricted funds		67,123	16,335	50,677	129,523	263,658
		<u>67,123</u>	<u>16,335</u>	<u>84,087</u>	<u>129,523</u>	<u>297,068</u>

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

### 5 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	37,346	47,647
Bank charges	218	233
Travel expenses	5,885	4,986
Insurance	4,215	1,885
Computer & technical support	2,232	1,148
Facilitation & management fees	36,464	18,513
Legal & professional fees	4,397	9,422
Office & general administration	644	9,500
Miscellaneous costs	358	6,964
Support salaries	775	10,627
Governance costs	4,758	3,850
	<u>97,292</u>	<u>114,775</u>

#### Analysed between:

Pain support	55,692	38,711
Mental health foundation	-	15,479
Safe food & other charitable activities	37,857	33,409
Heritage for health	2,441	27,176
Knowledge exchange	1,302	-
	<u>97,292</u>	<u>114,775</u>

### 6 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	4,758	4,620
	<u>4,758</u>	<u>4,620</u>

### 7 Trustees

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

### 8 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	2	3
	<u>2</u>	<u>3</u>

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

### 8 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	36,674	44,811
Social security costs	-	2,836
Other pension costs	672	-
	<u>37,346</u>	<u>47,647</u>

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

### 9 Taxation

The charity is exempt from income tax and capital gains tax to the extent that its income and gains are applied for charitable purposes. No tax charge has arisen in the year.

### 10 Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	4,238	-
Prepayments and accrued income	11,195	21,518
	<u>15,433</u>	<u>21,518</u>

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

	Notes	2025 £	2024 £
Other taxation and social security		-	68
Deferred income	12	10,875	3,000
Other creditors		476	410
Accruals		7,692	36,183
		<u>19,043</u>	<u>39,661</u>

### 12 Deferred income

	2025 £	2024 £
Other deferred income	<u>10,875</u>	<u>3,000</u>

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2025

#### 12 Deferred income (Continued)

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	10,875	3,000
Movements in the year:		
Deferred income at 1 July 2024	3,000	-
Released from previous periods	(3,000)	-
Resources deferred in the year	10,875	3,000
Deferred income at 30 June 2025	10,875	3,000

#### 13 Retirement benefit schemes

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	672	-

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

#### 14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 July 2024 £	Incoming resources £	Resources expended £	Transfers £	At 30 June 2025 £
Pain support programme	77,877	152,569	(166,958)	-	63,488
Transform your trolley	-	61,265	(61,265)	-	-
Weaving worlds together	-	11,778	(11,778)	-	-
The wee group peer support project	-	34,062	(46,522)	-	(12,460)
Mental Health Foundation	(5,983)	-	-	5,983	-
Heritage 4 health	(30,122)	60,915	(26,145)	(4,648)	-
All-Ireland knowledge exchange	-	1,302	(1,302)	-	-
	41,772	321,891	(313,970)	1,335	51,028

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

### 14 Restricted funds (Continued)

Previous year:	At 1 July 2023	Incoming resources	Resources expended	Transfers	At 30 June 2024
	£	£	£	£	£
Pain support programme	-	145,000	(67,123)	-	77,877
Transform Your Trolley	-	50,677	(50,677)	-	-
Mental Health Foundation	(2,506)	12,858	(16,335)	-	(5,983)
Heritage 4 Health	(12,509)	111,910	(129,523)	-	(30,122)
	<u>(15,015)</u>	<u>320,445</u>	<u>(263,658)</u>	<u>-</u>	<u>41,772</u>

### 15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2024	Incoming resources	Resources expended	Transfers	At 30 June 2025
	£	£	£	£	£
General funds	<u>71,629</u>	<u>43,110</u>	<u>(37,768)</u>	<u>(1,335)</u>	<u>75,636</u>

Previous year:	At 1 July 2023	Incoming resources	Resources expended	Transfers	At 30 June 2024
	£	£	£	£	£
General funds	<u>82,395</u>	<u>22,644</u>	<u>(33,410)</u>	<u>-</u>	<u>71,629</u>

### 16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
<b>At 30 June 2025:</b>			
Current assets/(liabilities)	<u>75,636</u>	<u>51,028</u>	<u>126,664</u>
	<u>75,636</u>	<u>51,028</u>	<u>126,664</u>

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2025

#### 16 Analysis of net assets between funds (Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 30 June 2024:</b>			
Current assets/(liabilities)	71,629	41,772	113,401
	<u>71,629</u>	<u>41,772</u>	<u>113,401</u>

#### 17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

#### 18 Explanatory notes to the funds

##### (i) Restricted funds

###### (a) Pain Support Programme

Better Days Pain Support Programme is a collaborative cross-sectoral project aimed at improving social and mental health outcomes for people experiencing chronic pain in NI. Partners include the Healthy Living Centre Alliance (community), Public Health Agency (PHA), Health & Social Care Board (HSCB), Queens University Dept of Psychology, doctors and pharmacists. The project began as a successful pilot in 2017 and has since evolved into a region-wide series of programmes facilitating a support and self-management approach to pain using a community development model. The transfer of funds relates to income that is attributable to the daily running of Healthy Living Centre Alliance Ltd.

###### (b) Transform Your Trolley

Safefood Ireland has again partnered with the Healthy Living Centre Alliance to launch its hugely successful 'Transform Your Trolley' programme in communities across Northern Ireland to support families to improve their shopping trolleys by replacing fatty and sugary foods with healthy, balanced choices. The Alliance has requested that Old Library Trust HLC take responsibility for coordination of the project with funds from Safefood via HLC Alliance Ltd.

###### (c) Weaving Worlds Together

Weaving Worlds Together (WWT) is an all-island creative health and wellbeing initiative that brings people together through traditional Irish crafts. Led by Kerry County Council Arts Office / Creative Ireland Kerry with the Family Resource Centres (FRC) National Forum, the Healthy Living Centre Alliance (HLCA) in Northern Ireland, ten local resource centres, and advisory support from the HSE South West, WWT uses social prescribing to connect people with hands-on making – willow weaving, ceramics and textiles – as a non clinical route to better health, confidence and community.

###### (d) The Wee Group Peer Support Project

The Wee Group Peer Support Project aims to help people living with chronic and other long-term conditions by providing long-term peer support to improve their mental health and well-being. Funded by the National Lottery, the four-year project which began at the start of 2025 is a partnership between HLC Alliance, the Mental Health Foundation, and Northern Area Community Network HLC (NACN). It will introduce a guided Peer Support Programme in 12 Healthy Living Centres, mainly in rural areas. The fund is in deficit at the year end, this will be covered by income receivable after the year end.

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2025

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#### 19 Explanatory notes to the funds (continued)

##### (e) Mental Health Foundation

The Mental Health for Better Days project aims to develop a mental health wellbeing module within the HLCA's award-winning Better Days Chronic Pain Management programme, creating a tailored programme to protect the mental health of people living with long-term physical health conditions. This partnership will continue until 31 July 2024 and the current fund deficit will be covered by income received during the remaining period of the partnership. This partnership successfully ended in April 2025.

##### (f) Heritage 4 Health

Heritage 4 Health is a partnership between Northern Ireland Environment Link and Healthy Living Centre Alliance. Funded by the National Lottery Heritage Fund, Heritage for Health is a social prescribing programme. Heritage 4 Health is designed to increase access to, and time spent on activities known to enhance individual health and wellbeing. Programme participants are referred through Healthy Living Centres across Northern Ireland and facilitated to help envisage their lives in the future with hope and positivity. This partnership will continue until 31 October 2024 and the current fund deficit will be covered by income received during the remaining period of the partnership. This project ended successfully in October 2024.

##### (g) All-Ireland Knowledge Exchange

With funding received from the Shared Island Civic Society Fund, HLCA and its sister organisation in the Republic, the Family Resource Centre National Forum, collaborated in a mutually reciprocal project assisting each other regarding the structure, quality assurance, preparation, training, and resources required for their respective programmes. The Knowledge, Skills and Leadership Exchange is about creating a co-learning and co-development structure between two like-minded and similarly structured organisations spanning the whole island. They have become experts in the field within their separate jurisdictions on two highly successful, evidence-based, mental health support projects i.e. Better Days Pain Support and the Suicide Prevention Code of Practice.

**Healthy Living Centres Alliance Ltd**

Northern Ireland - Charity number 108557

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# Accounts

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**Charity registration number NIC108557**

**Company registration number NI653799 (Northern Ireland)**

**HEALTHY LIVING CENTRES ALLIANCE LIMITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Ms N Brennan Mr M Connolly Mr C Corr Mr L T Devine Ms E Gingles Mr M Mowen Ms B Conway Ms T Nugent Mr G Magowan	(Appointed 12 December 2023)
<b>Secretary</b>	Ms E McShane	
<b>Charity number</b>	NIC108557	
<b>Company number</b>	NI653799	
<b>Principal address</b>	Maureen Sheehan Centre 106 Albert Street Belfast BT12 4HL	
<b>Registered office</b>	Maureen Sheehan Centre 106 Albert Street Belfast BT12 4HL	
<b>Auditor</b>	GMcG BELFAST Chartered Accountants & Statutory Auditor Alfred House 19 Alfred Street Belfast BT2 8EQ	
<b>Bankers</b>	Danske Bank Donegall Square West Belfast Down BT1 6JS	

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# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 6
Independent auditor's report	7 - 12
Statement of financial activities	13
Balance sheet	14
Notes to the financial statements	15 - 24

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# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 30 JUNE 2024

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The trustees present their annual report and financial statements for the year ended 30 June 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The charitable company's objectives are to promote the advancement of health and wellbeing of the inhabitants of Northern Ireland and the Republic of Ireland (hereinafter called 'the beneficiaries' and 'the area of benefit'), by consolidating the reputation and recognition of each of the Healthy Living Centres and to promote in a collaborative way the services that they provide in order to tackle health inequalities and improve the quality of life for the beneficiaries.

The direct benefits which flow from this purpose include;

- improved knowledge, capacity and ability of member groups to identify and target health inequalities and improve mental and physical health in communities experiencing endemic social deprivation;
- increased capability of member groups to collaborate sub-regionally in their own area so as to attract and target resources more accurately at areas of social deprivation;
- increased capability of member groups to collaborate on a regional basis with the public sector so as to attract and target government and charitable resources for and with people in socially deprived neighbourhoods;
- increased capability of member groups to strategise on an all-Ireland basis to attract and target resources at people experiencing poor mental and physical health in socially deprived neighbourhoods.

These benefits are evidenced through feedback from attendees at our training and strategic events using monitoring devices and forms; from surveys conducted with member groups; from outcomes delivered by thematic working groups and cyclical out-turn reports from our regional projects to funders and to the Board of Trustees. There is no harm anticipated from this purpose. The charity's beneficiaries are its members, their managers, staff and volunteers, and people whose lives are improved in or by Healthy Living Centres delivering locally as part of regional thematic, sub-regional and strategic, coordinated activity. A private benefit to trustees may arise from our ongoing programme of thematic training, good practice visits, direct support to groups, financial support through regional projects or information provision. Through this, trustees may gain skills, experience or funding which are transferable to other settings and which may benefit their own community group. These benefits are incidental and necessary to ensure the benefit is provided to our beneficiaries.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

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

### FOR THE YEAR ENDED 30 JUNE 2024

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#### **Achievements and performance**

2023-24 has seen the Alliance develop and mature as a result of the revised and improved structure, including our approach to scheduled activity and communication. Our progress as a limited company and charity in the 23-24 period has largely been guided by the recommendations arising out of the residential, held in September 2023, which have transformed the Alliance in terms of cohesion, clarity of purpose and structure. The survey conducted in the last quarter of 2024 is proof that members' sense of belonging and general satisfaction is now widespread, meaning that 2025 should be about building on solid foundations at regional and subregional levels.

We have also streamlined our areas of quarterly reporting so that management and staff, the Board of Directors and the wider membership receive a common view of both progress, areas under development and challenges. Primarily, it is the role of Tony, our Regional Coordinator, to ensure that the Board functions properly and, supported by the co-chairs, Teresa Nugent and Martin Connolly, and the members of the Finance and Personnel Working Group, including Liz McShane and Conor Corr, we continue to improve our systems for the benefit of all.

Health improvement is essentially a collaborative process. In terms of our health improvement remit, the Alliance is always seeking to improve upon service delivery as well as seeking out opportunities to develop and expand our regional projects. While these projects bring clear benefit to people, mainly living in areas of high social deprivation, our ethos requires us to do better, to create stronger links with partners, and to explore new opportunities with others.

The last year witnessed the successful conclusion of the Heritage 4 Health project and our partnership with the Northern Ireland Environmental Links. While there has been no obvious route open to us to continue the project, the learning from it will not be lost. It is important for us to acknowledge and thank Project Coordinator, Kelley Hann, for the highly professional way she steered the project and wish her the best of luck in setting up her own business.

Our Better Days project has gone from strength to strength, now in its second year of the DoH contract. The Better Days Steering Group is a well-formed multi-disciplinary body which has brought together a range of specialists to help us do our job better and provides opportunity to enable them to better recognise the merits of the community development approach to long-term conditions. A special mention of and welcome to Heather McFarlane from the PHA who has slotted in well as co-chair of the Steering Group, alongside Tony. With Natasha Moore back from maternity leave into her role as Project Coordinator, 2025 promises to be an exciting year, with new opportunities on the horizon.

In relation to playing our role in tackling the difficult area of smoking, it is important to make special mention of Patricia Flanagan, Oak HLC, in revitalising the Stop Smoking Working Group and Joanne Vance of CDHN with whom we have combined resources in recent times to explore a more nuanced approach to smoking and health inequalities, which is due to take root this year with the Department of Health.

Our Food and Nutrition agenda has been aided in no small measure over the past few years by our relationship with Safefood Ireland. Under the steady hand of Julie White from the Old Library Trust, the Transform Your Trolley programme has proven hugely popular with HLCs of all shapes and sizes.

In 2025, due to the successful bid to the National Lottery, we have been busy laying the foundations of The Wee Group Peer Support Project, a collaboration involving Northern Area Community Partnership and the Mental Health Foundation. The Wee Group has the challenge of distilling the collective experience of all our regional programmes, including Heritage 4 Health, into a bespoke and dynamic process of taking programme beneficiaries up to a higher level of personal development and health improvement knowledge. We appointed Project Coordinator, Amanada McAuley, the best of luck in her new and exciting role, working alongside MHF's Laura Moreland, also recently appointed to the project.

On a wider geographical footing, just recently we had the pleasure of hosting the second leg of the All-Ireland Knowledge Exchange in Armagh City where we have partnered with the Family Resource Centre National Forum on our Better Days Pain Support Project and their Suicide Code of Practice. The event was an aspect of our all-Ireland work developed largely by Tony over the past few years regarding social prescribing and community development approaches to health improvement. The Board looks forward to creating more long-term and sustainable opportunities for all-Ireland development with FRC National Forum and others. On this subject, it is also very heartening to witness another all-Ireland partnership with the FRC National Forum, Weaving Worlds Together, finally get off the ground after a long delay.

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

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

### FOR THE YEAR ENDED 30 JUNE 2024

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We very much appreciate and acknowledge the ongoing financial support from the Public Health Agency towards the Alliance, which we are always keen to build upon. For example, in 23-24, the HLCA was able to lever in more funding from various government and charitable sources to bolster our health improvement projects. A sizeable proportion of it, over £200k, went back out to the members to deliver our regional programmes. On the subject of the PHA, it is highly commendable that health inequalities will now be spread across all sub-departments and themes as part of the new way forward. HLCA will be more than happy to collaborate further with PHA on this basis.

During the year, we have strengthened the team-work approach within the Alliance. It is a difficult undertaking without a central office and the team spread out in all directions. Huge thanks to Tony for leading on this and to Sarah, our resident expert on all things technical which has enabled us to become better connected internally and externally. We also deeply appreciate the central role of Louise on her sure and steady grasp on our financial systems in support of the regional projects and for making our logistical operation appear seamless.

On a wider strategic basis we should note that the Area Integrated Partnership Boards have now been established, and we wish all our HLCA representatives the very best of luck in terms of how they collaborate in making the new integrated care approach more effective in addressing the reality of poverty and its impact on wellbeing and health in our neighbourhoods.

In a similar vein, the work that we have undertaken with the DoH since March 2023 in relation to MDTs, community development and social prescribing, if acted upon and resourced, has the potential to transform how communities, Trusts and primary care work better together to improve life conditions across the board, but especially in relation to those who suffer disproportionately from social inequality.

Finally, the Board would like to thank all the members of the Alliance and all the staff who play a lead or a secondary role within our working group structure. The Alliance runs on good communication, a sound working structure and most of all on good will. In the last 12 months, again as a result of the Residential and the outcomes work undertaken afterwards, it is clear that we're getting the balance of all three. This means that we can look forward with confidence to working with you all members and partners in 2025, which already looks like an exciting series of prospects.

#### **Financial review**

The results are set out on pages 13 to 24. The charity recorded net income £46,021 (2023 - net expenditure restated £10,075) for the year. At 30 June 2024, the charity had total Funds of £113,401 (2023 - £67,380).

#### **Reserves Policy**

The charity aims to hold reserves that are sufficient to meet running costs. The charity's income is primarily derived from restricted sources, and it has secured funding for the continued delivery of services up until at least the end of 2028. Expenditure primarily relates to the delivery of these funded services and, as such, any drop in income will result in a corresponding drop in expenditure. The charity has no significant financial liabilities or commitments, therefore, a low level of free reserves is appropriate for the charity.

As at 30 June 2024 the charity had sufficient funds to continue to meet its financial obligations as they fall due and, as described in note 1.2, the financial statements have been prepared on a going concern basis. At 30 June 2024 the charity had free reserves of £71,629 (2023 - £67,380). This equates to approximately twelve weeks of expenditure which meets the target level of twelve weeks annual expenditure. The charity's overheads and financial commitments remain relatively low and the level of free reserves held is appropriate for the charity's circumstances. The trustees will continue to monitor the reserves position going forward.

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

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

### FOR THE YEAR ENDED 30 JUNE 2024

#### Structure, governance and management

Healthy Living Centres Alliance is a company limited by guarantee and is recognised as a charity by the NI Charities Commission.

Healthy Living Centre Alliance has a Board of Directors, appointed by the members on a cyclical basis, to ensure good governance and provide strategic direction to the Regional Coordinator. The Board meets up to six times per year and receives written updates on progress, partnerships and corporate development matters.

The Board is currently co-chaired by Ms T Nugent and Mr M Connolly.



The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

- Ms N Brennan
- Mr M Connolly
- Mr C Corr
- Mr L T Devine
- Ms E Gingles
- Mr M Mowen
- Ms B Conway
- Ms T Nugent
- Mr G Magowan

(Appointed 12 December 2023)

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

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

### FOR THE YEAR ENDED 30 JUNE 2024

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HLCA Ltd provides employment to four members of staff, either directly contracted or through an MoU:

- Tony Doherty – Regional Coordinator (Heart HLC Contract with PHA)
- Louise Stephenson – Finance and Admin Manager (Direct Employee)
- Sarah Hugget – Regional Programme Support (Direct Employee)
- Kelley Haan – Heritage 4 Health Programme Coordinator (Direct Employee)

The affairs of the HLC Alliance are managed on a day-to-day basis by the Regional Coordinator, Mr T Doherty, including attendance at Working Group meetings and training, regulating the activities of key partnerships such as the All-Ireland Social Prescribing Network, Integrated Care Partnership, Better Days Pain Support Steering Group and Spring Social Prescribing, both DAERA-funded and Lottery-funded.

#### **Subregional HLC Groups**

The function and purpose of the Subregional HLC Groups is well reflected in the Alliance MoU. The following Alliance members volunteer additional time as subregional Chairs, ensuring that the groups function by and large as planned:

- Southern Area – Claire Convery – Clanrye
- Belfast Area – Julie Jamieson - Reach Out HLC
- Western Area – George McGowan - Old Library Trust
- Northern Area – Breige Conway – NACN
- South Eastern – Nicholas McCrickard & Gillian Lewis

#### **Risk Management**

The Board of Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied those systems and procedures are in place to mitigate those risks.

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

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

FOR THE YEAR ENDED 30 JUNE 2024

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### Statement of Trustees' responsibilities

The trustees, who are also the directors of Healthy Living Centres Alliance Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

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

### Auditor

In accordance with the company's articles, a resolution proposing that GMcG BELFAST be reappointed as auditor of the company will be put at a General Meeting.

### Small companies exemption

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

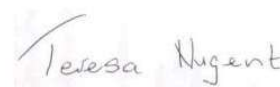
### Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.



Mr M Connolly  
Director



Ms T Nugent  
Director

Date: 31/03/2025

## HEALTHY LIVING CENTRES ALLIANCE LIMITED

### INDEPENDENT AUDITOR'S REPORT

#### TO THE TRUSTEES OF HEALTHY LIVING CENTRES ALLIANCE LIMITED

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#### Opinion

We have audited the financial statements of Healthy Living Centres Alliance Limited (the 'charity') for the year ended 30 June 2024 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the 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 Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

## **HEALTHY LIVING CENTRES ALLIANCE LIMITED**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE TRUSTEES OF HEALTHY LIVING CENTRES ALLIANCE LIMITED**

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##### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

##### **Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

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

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

## **HEALTHY LIVING CENTRES ALLIANCE LIMITED**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE TRUSTEES OF HEALTHY LIVING CENTRES ALLIANCE LIMITED**

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##### **Responsibilities of trustees**

As explained more fully in the statement of Trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

##### **Auditor's responsibilities for the audit of the financial statements**

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

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

## HEALTHY LIVING CENTRES ALLIANCE LIMITED

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE TRUSTEES OF HEALTHY LIVING CENTRES ALLIANCE LIMITED

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

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

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

- . The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- . Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- . Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
  - Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- . The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

## HEALTHY LIVING CENTRES ALLIANCE LIMITED

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE TRUSTEES OF HEALTHY LIVING CENTRES ALLIANCE LIMITED

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##### **Audit response to risks identified**

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

**HEALTHY LIVING CENTRES ALLIANCE LIMITED**

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE TRUSTEES OF HEALTHY LIVING CENTRES ALLIANCE LIMITED**

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**Use of our report**

This 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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Mr Nigel Moore FCA (Senior Statutory Auditor)**  
**for and on behalf of GMcG BELFAST**

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

Chartered Accountants & Statutory  
Auditor  
Alfred House  
19 Alfred Street  
Belfast  
BT2 8EQ

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2024

		Unrestricted funds	Restricted funds	Total	Unrestricted funds as restated	Restricted funds as restated	Total
	Notes	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
<b>Income and endowments from:</b>							
Charitable activities	2	10,144	320,445	330,589	17,957	245,204	263,161
Other income	3	12,500	-	12,500	13,250	-	13,250
<b>Total income</b>		<u>22,644</u>	<u>320,445</u>	<u>343,089</u>	<u>31,207</u>	<u>245,204</u>	<u>276,411</u>
<b>Expenditure on:</b>							
Charitable activities	4	33,410	263,658	297,068	26,655	259,831	286,486
<b>Total expenditure</b>		<u>33,410</u>	<u>263,658</u>	<u>297,068</u>	<u>26,655</u>	<u>259,831</u>	<u>286,486</u>
<b>Net income/(expenditure)</b>		<u>(10,766)</u>	<u>56,787</u>	<u>46,021</u>	<u>4,552</u>	<u>(14,627)</u>	<u>(10,075)</u>
Transfers between funds		-	-	-	63,740	(63,740)	-
<b>Net movement in funds</b>	6	<u>(10,766)</u>	<u>56,787</u>	<u>46,021</u>	<u>68,292</u>	<u>(78,367)</u>	<u>(10,075)</u>
<b>Reconciliation of funds:</b>							
Fund balances at 1 July 2023		<u>82,395</u>	<u>(15,015)</u>	<u>67,380</u>	<u>14,103</u>	<u>63,352</u>	<u>77,455</u>
<b>Fund balances at 30 June 2024</b>		<u><u>71,629</u></u>	<u><u>41,772</u></u>	<u><u>113,401</u></u>	<u><u>82,395</u></u>	<u><u>(15,015)</u></u>	<u><u>67,380</u></u>

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

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

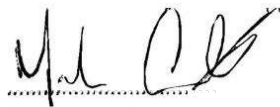
## BALANCE SHEET

AS AT 30 JUNE 2024

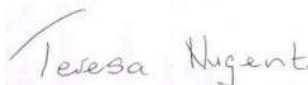
	Notes	2024		2023 as restated	
		£	£	£	£
<b>Current assets</b>					
Debtors	10	21,518		72,559	
Cash at bank and in hand		131,544		174,885	
		<u>153,062</u>		<u>247,444</u>	
<b>Creditors: amounts falling due within one year</b>					
	11	<u>(39,661)</u>		<u>(180,064)</u>	
Net current assets			<u>113,401</u>		<u>67,380</u>
<b>Income funds</b>					
Restricted funds	13		41,772		(15,015)
Unrestricted funds			<u>71,629</u>		<u>82,395</u>
			<u>113,401</u>		<u>67,380</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 31/03/2025



Mr M Connolly  
Trustee



Ms T Nugent  
Trustee

Company Registration No. NI653799

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 JUNE 2024

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#### 1 Accounting policies

##### Charity information

Healthy Living Centres Alliance Limited is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Maureen Sheehan Centre, 106 Albert Street, Belfast, BT12 4HL.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

These financial statements have been prepared on a going concern basis notwithstanding the fact that the charity had a low level of free reserves at the balance sheet date. The charity has secured funding for the continued delivery of services up until at least 2028. In addition, expenditure primarily relates to the delivery of funded services and, as such, any drop in income should result in a corresponding drop in expenditure. The charity has no significant financial liabilities or commitments. Accordingly, having taken all factors into account, the directors consider it appropriate that the financial statements for the year ended 30 June 2024 be prepared on a going concern basis.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2024

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#### 1 Accounting policies (Continued)

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

### 2 Income from charitable activities

	Pain support	Mental health foundation	Other charitable activities	Heritage for health	Total	Total
	2024	2024	2024	2024	2024	2023
	£	£	£	£	£	£
Services provided under contract	145,000	12,858	53,177	-	211,035	217,845
Performance related grants	-	-	-	111,910	111,910	27,359
Other income	-	-	7,644	-	7,644	17,957
	<u>145,000</u>	<u>12,858</u>	<u>60,821</u>	<u>111,910</u>	<u>330,589</u>	<u>263,161</u>
<b>Analysis by fund</b>						
Unrestricted funds	-	-	10,144	-	10,144	17,957
Restricted funds	145,000	12,858	50,677	111,910	320,445	245,204
	<u>145,000</u>	<u>12,858</u>	<u>60,821</u>	<u>111,910</u>	<u>330,589</u>	<u>263,161</u>
<b>Previous year:</b>		<b>Pain support</b>	<b>Mental health foundation</b>	<b>Other charitable activities</b>	<b>Heritage for health</b>	<b>Total</b>
		<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
		£	£	£	£	£
Services provided under contract		155,800	17,327	44,718	-	217,845
Performance related grants		-	-	-	27,359	27,359
Other income		-	-	17,957	-	17,957
		<u>155,800</u>	<u>17,327</u>	<u>62,675</u>	<u>27,359</u>	<u>263,161</u>
<b>Analysis by fund</b>						
Unrestricted funds		-	-	17,957	-	17,957
Restricted funds		155,800	17,327	44,718	27,359	245,204
		<u>155,800</u>	<u>17,327</u>	<u>62,675</u>	<u>27,359</u>	<u>263,161</u>

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

### 3 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Membership fees	12,500	13,250

### 4 Expenditure on charitable activities

	Pain support 2024 £	Mental health foundation 2024 £	Other charitable activities 2024 £	Heritage for health 2024 £	Total 2024 £
<b>Direct costs</b>					
Programme delivery costs	28,412	856	50,678	102,347	182,293
<b>Share of support and governance costs (see note 5)</b>					
Support	38,711	15,479	26,117	27,176	107,483
Governance	-	-	7,292	-	7,292
	<u>67,123</u>	<u>16,335</u>	<u>84,087</u>	<u>129,523</u>	<u>297,068</u>
<b>Analysis by fund</b>					
Unrestricted funds	-	-	33,410	-	33,410
Restricted funds	67,123	16,335	50,677	129,523	263,658
	<u>67,123</u>	<u>16,335</u>	<u>84,087</u>	<u>129,523</u>	<u>297,068</u>
<b>Previous year:</b>					
	Pain support 2023 £	Mental health foundation 2023 £	Other charitable activities 2023 £	Heritage for health 2023 £	Total 2023 £
<b>Direct costs</b>					
Programme delivery costs	139,970	5,238	45,079	29,106	219,393
<b>Share of support and governance costs (see note 5)</b>					
Support	33,117	14,595	4,769	10,762	63,243
Governance	-	-	3,850	-	3,850
	<u>173,087</u>	<u>19,833</u>	<u>53,698</u>	<u>39,868</u>	<u>286,486</u>
<b>Analysis by fund</b>					
Unrestricted funds	17,675	-	8,980	-	26,655
Restricted funds	155,412	19,833	44,718	39,868	259,831
	<u>173,087</u>	<u>19,833</u>	<u>53,698</u>	<u>39,868</u>	<u>286,486</u>

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

### 5 Support costs allocated to activities

	2024 £	2023 £
Staff costs	47,647	-
Bank charges	233	212
Travel expenses	4,986	-
Insurance	1,885	807
Computer & technical support	1,148	182
Facilitation & management fees	18,513	17,675
Legal & professional fees	9,422	580
Office & general administration	9,500	1,050
Miscellaneous costs	6,964	1,334
Support salaries	10,627	41,403
Governance costs	3,850	3,850
	<u>114,775</u>	<u>67,093</u>
<b>Analysed between:</b>		
Pain support	38,711	33,117
Mental health foundation	15,479	14,595
Other charitable activities	33,409	8,619
Heritage for health	27,176	10,762
	<u>114,775</u>	<u>67,093</u>

### 6 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	3,850	3,850
	<u>3,850</u>	<u>3,850</u>

### 7 Trustees

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

### 8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	3	1
	<u>3</u>	<u>1</u>

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2024

### 8 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	44,811	-
Social security costs	2,836	-
	<u>47,647</u>	<u>-</u>

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

### 9 Taxation

The charity is exempt from income tax and capital gains tax to the extent that its income and gains are applied for charitable purposes. No tax charge has arisen in the year.

### 10 Debtors

Amounts falling due within one year:	2024 £	2023 £
Prepayments and accrued income	21,518	72,559
	<u>21,518</u>	<u>72,559</u>

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

	Notes	2024 £	2023 £
Other taxation and social security		68	-
Deferred income	12	3,000	-
Other creditors		410	6,584
Accruals and deferred income		36,183	173,480
		<u>39,661</u>	<u>180,064</u>

### 12 Deferred income

	2024 £	2023 £
Other deferred income	3,000	-
	<u>3,000</u>	<u>-</u>

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2024

#### 12 Deferred income (Continued)

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	3,000	-
	<u>3,000</u>	<u>-</u>
Movements in the year:		
Deferred income at 1 July 2023	-	-
Resources deferred in the year	3,000	-
	<u>3,000</u>	<u>-</u>
Deferred income at 30 June 2024	<u>3,000</u>	<u>-</u>

#### 13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 July 2023 £	Incoming resources £	Resources expended £	Transfers £	At 30 June 2024 £
Pain support programme	-	145,000	(67,123)	-	77,877
Transform Your Trolley	-	50,677	(50,677)	-	-
Mental Health Foundation	(2,506)	12,858	(16,335)	-	(5,983)
Heritage 4 Health	(12,509)	111,910	(129,523)	-	(30,122)
	<u>(15,015)</u>	<u>320,445</u>	<u>(263,658)</u>	<u>-</u>	<u>41,772</u>
	<u><u>(15,015)</u></u>	<u><u>320,445</u></u>	<u><u>(263,658)</u></u>	<u><u>-</u></u>	<u><u>41,772</u></u>
<b>Previous year:</b>	<b>At 1 July 2022</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 30 June 2023 £</b>
Persistent Pain Management	63,352	155,800	(155,412)	(63,740)	-
Transform Your Trolley	-	44,718	(44,718)	-	-
Mental Health Foundation	-	17,327	(19,833)	-	(2,506)
Heritage 4 Health	-	27,359	(39,868)	-	(12,509)
	<u>63,352</u>	<u>245,204</u>	<u>(259,831)</u>	<u>(63,740)</u>	<u>(15,015)</u>
	<u><u>63,352</u></u>	<u><u>245,204</u></u>	<u><u>(259,831)</u></u>	<u><u>(63,740)</u></u>	<u><u>(15,015)</u></u>

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2024

#### 14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2023	Incoming resources	Resources expended	Transfers	At 30 June 2024
	£	£	£	£	£
General funds	82,395	22,644	(33,410)	-	71,629
	<u>82,395</u>	<u>22,644</u>	<u>(33,410)</u>	<u>-</u>	<u>71,629</u>
<b>Previous year:</b>	<b>At 1 July 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 30 June 2023</b>
	£	£	£	£	£
General funds	14,103	31,207	(26,655)	63,740	82,395
	<u>14,103</u>	<u>31,207</u>	<u>(26,655)</u>	<u>63,740</u>	<u>82,395</u>

#### 15 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
<b>At 30 June 2024:</b>			
Current assets/(liabilities)	71,629	41,772	113,401
	<u>71,629</u>	<u>41,772</u>	<u>113,401</u>
	<u>71,629</u>	<u>41,772</u>	<u>113,401</u>
	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
<b>At 30 June 2023:</b>			
Current assets/(liabilities)	82,395	(15,015)	67,380
	<u>82,395</u>	<u>(15,015)</u>	<u>67,380</u>
	<u>82,395</u>	<u>(15,015)</u>	<u>67,380</u>

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2024

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#### 16 Explanatory notes to the funds

##### (i) Restricted funds

###### (a) Pain Support Programme

Better Days Pain Support Programme is a collaborative cross-sectoral project aimed at improving social and mental health outcomes for people experiencing chronic pain in NI. Partners include the Healthy Living Centre Alliance (community), Public Health Agency (PHA), Health & Social Care Board (HSCB), Queens University Dept of Psychology, doctors and pharmacists. The project began as a successful pilot in 2017 and has since evolved into a region-wide series of programmes facilitating a support and self-management approach to pain using a community development model. The transfer of funds relates to income that is attributable to the daily running of Healthy Living Centre Alliance Ltd.

###### (b) Transform Your Trolley

Safefood Ireland has again partnered with the Healthy Living Centre Alliance to launch its hugely successful 'Transform Your Trolley' programme in communities across Northern Ireland to support families to improve their shopping trolleys by replacing fatty and sugary foods with healthy, balanced choices. The Alliance has requested that Old Library Trust HLC take responsibility for coordination of the project with funds from Safefood via HLC Alliance Ltd.

###### (c) Mental Health Foundation

The Mental Health for Better Days project aims to develop a mental health wellbeing module within the HLCA's award-winning Better Days Chronic Pain Management programme, creating a tailored programme to protect the mental health of people living with long-term physical health conditions. This partnership will continue until 31 July 2024 and the current fund deficit will be covered by income received during the remaining period of the partnership.

###### (d) Heritage 4 Health

Heritage 4 Health is a partnership between Northern Ireland Environment Link and Healthy Living Centre Alliance. Funded by the National Lottery Heritage Fund, Heritage for Health is a social prescribing programme. Heritage 4 Health is designed to increase access to, and time spent on activities known to enhance individual health and wellbeing. Programme participants are referred through Healthy Living Centres across Northern Ireland and facilitated to help envisage their lives in the future with hope and positivity. This partnership will continue until 31 October 2024 and the current fund deficit will be covered by income received during the remaining period of the partnership.

#### 17 Related party transactions

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

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2024

#### 18 Prior period adjustment

##### Changes to the balance sheet

	At 30 June 2023		
	As previously reported	Adjustment	As restated
	£	£	£
<b>Current assets</b>			
Debtors due within one year	42,559	30,000	72,559
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Income funds</b>			
Restricted funds	(15,015)	-	(15,015)
Unrestricted funds	52,395	30,000	82,395
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total equity</b>	<u>37,380</u>	<u>30,000</u>	<u>67,380</u>

##### Changes to the profit and loss account

	Period ended 30 June 2023		
	As previously reported	Adjustment	As restated
	£	£	£
<b>Income from:</b>			
Charitable activities	233,161	30,000	263,161
	<u>          </u>	<u>          </u>	<u>          </u>
Total income	246,411	30,000	276,411
	<u>          </u>	<u>          </u>	<u>          </u>
Net movement in funds	(40,075)	30,000	(10,075)
	<u>          </u>	<u>          </u>	<u>          </u>

#### 19 Prior period adjustment

During the year the charity received grant income of £30,000. The charity was entitled to this income at 30 June 2023 and, as such, it should have been accounted for as accrued restricted fund income in the prior year financial statements. A prior year adjustment has been processed and the impact of the adjustment is to increase restricted income by £30,000 in the year ended 30 June 2023, and to increase debtors and restricted funds by £30,000 at 30 June 2023. A prior year adjustment has also been processed to increase the transfer from restricted funds to unrestricted funds by £30,000.

**Healthy Living Centres Alliance Ltd**

Northern Ireland - Charity number 108557

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# Accounts

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# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	<b>Notes</b>						
<b><u>Income and endowments from:</u></b>							
Charitable activities	<b>2</b>	17,957	215,204	233,161	7,855	164,583	172,438
Other income	<b>3</b>	13,250	-	13,250	14,875	-	14,875
<b>Total income</b>		<u>31,207</u>	<u>215,204</u>	<u>246,411</u>	<u>22,730</u>	<u>164,583</u>	<u>187,313</u>
<b><u>Expenditure on:</u></b>							
Charitable activities	<b>4</b>	26,655	259,831	286,486	52,260	165,479	217,739
<b>Net incoming/(outgoing) resources before transfers</b>		4,552	(44,627)	(40,075)	(29,530)	(896)	(30,426)
Gross transfers between funds		33,740	(33,740)	-	7,503	(7,503)	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<u>38,292</u>	<u>(78,367)</u>	<u>(40,075)</u>	<u>(22,027)</u>	<u>(8,399)</u>	<u>(30,426)</u>
Fund balances at 1 July 2022		<u>14,103</u>	<u>63,352</u>	<u>77,455</u>	<u>36,130</u>	<u>71,751</u>	<u>107,881</u>
<b>Fund balances at 30 June 2023</b>		<u><u>52,395</u></u>	<u><u>(15,015)</u></u>	<u><u>37,380</u></u>	<u><u>14,103</u></u>	<u><u>63,352</u></u>	<u><u>77,455</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## BALANCE SHEET

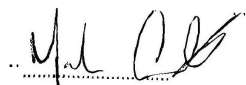
AS AT 30 JUNE 2023

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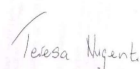
	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Debtors	9	42,559		9,508	
Cash at bank and in hand		174,885		89,687	
		<u>217,444</u>		<u>99,195</u>	
<b>Creditors: amounts falling due within one year</b>					
	10	(180,064)		(21,740)	
Net current assets			<u>37,380</u>		<u>77,455</u>
<b>Income funds</b>					
Restricted funds	12		(15,015)		63,352
Unrestricted funds			52,395		14,103
			<u>37,380</u>		<u>77,455</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 27 March 2024



Mr M Connolly  
Trustee



Ms T Nugent  
Trustee

Company Registration No. NI653799

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2023

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	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	16		85,198		7,567
<b>Net cash used in investing activities</b>			-		-
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			<u>85,198</u>		<u>7,567</u>
Cash and cash equivalents at beginning of year			89,687		82,120
<b>Cash and cash equivalents at end of year</b>			<u><u>174,885</u></u>		<u><u>89,687</u></u>

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 JUNE 2023

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#### 1 Accounting policies

##### Charity information

Healthy Living Centres Alliance Limited is a private company limited by guarantee incorporated in Northern Ireland. The registered office is Maureen Sheehan Centre, 106 Albert Street, Belfast, BT12 4HL.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

These financial statements have been prepared on a going concern basis notwithstanding the fact that the charity had a low level of free reserves at the balance sheet date. The charity has secured funding for the continued delivery of services up until at least 2025. In addition, expenditure primarily relates to the delivery of funded services and, as such, any drop in income should result in a corresponding drop in expenditure. The charity has no significant financial liabilities or commitments. Accordingly, having taken all factors into account, the directors consider it appropriate that the financial statements for the year ended 30 June 2023 be prepared on a going concern basis.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2023

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#### 1 Accounting policies (Continued)

Support costs are those costs incurred directly in support of expenditure on the objects of the charity.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

### 2 Charitable activities

	Pain Support	Mental Health Foundation	Other Charitable Activities	Heritage for Health	Total 2023	Pain Support	Other Charitable Activities	Warm, Well & Connected	Total 2022
	2023	2023	2023	2023		2022	2022	2022	
	£	£	£	£	£	£	£	£	£
Services provided under contract	125,800	17,327	44,718	-	187,845	91,436	57,500	-	148,936
Performance related grants	-	-	-	27,359	27,359	-	-	4,000	4,000
Other income	-	-	17,957	-	17,957	3,400	16,102	-	19,502
	<u>125,800</u>	<u>17,327</u>	<u>62,675</u>	<u>27,359</u>	<u>233,161</u>	<u>94,836</u>	<u>73,602</u>	<u>4,000</u>	<u>172,438</u>
<b>Analysis by fund</b>									
Unrestricted funds	-	-	17,957	-	17,957	3,400	4,455	-	7,855
Restricted funds	<u>125,800</u>	<u>17,327</u>	<u>44,718</u>	<u>27,359</u>	<u>215,204</u>	<u>91,436</u>	<u>69,147</u>	<u>4,000</u>	<u>164,583</u>
	<u>125,800</u>	<u>17,327</u>	<u>62,675</u>	<u>27,359</u>	<u>233,161</u>	<u>94,836</u>	<u>73,602</u>	<u>4,000</u>	<u>172,438</u>

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

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### 3 Other income

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Membership fees	13,250	14,875

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

### 4 Charitable activities

	Pain Support	Mental Health Foundation	Other Charitable Activities	Heritage for Health	Total 2023	Pain Support	Other Charitable Activities	Total 2022
	2023 £	2023 £	2023 £	2023 £	£	2022 £	2022 £	£
Programme delivery costs	139,970	5,238	45,079	29,106	219,393	76,429	83,313	159,742
Share of support costs (see note 5)	33,117	14,595	4,769	10,762	63,243	23,303	28,934	52,237
Share of governance costs (see note 5)	-	-	3,850	-	3,850	-	5,760	5,760
	<u>173,087</u>	<u>19,833</u>	<u>53,698</u>	<u>39,868</u>	<u>286,486</u>	<u>99,732</u>	<u>118,007</u>	<u>217,739</u>
<b>Analysis by fund</b>								
Unrestricted funds	17,675	-	8,980	-	26,655	3,400	48,860	52,260
Restricted funds	155,412	19,833	44,718	39,868	259,831	96,332	69,147	165,479
	<u>173,087</u>	<u>19,833</u>	<u>53,698</u>	<u>39,868</u>	<u>286,486</u>	<u>99,732</u>	<u>118,007</u>	<u>217,739</u>

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

### 5 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Bank charges	212	-	212	182	-	182
Wages and Salaries	9,581	-	9,581	-	-	-
Insurance	807	-	807	738	-	738
Computer & Technical Support	182	-	182	1,046	-	1,046
Facilitation & Management Fees	17,675	-	17,675	3,400	-	3,400
Accounting, Legal & Professional Fees	580	-	580	6,835	-	6,835
Office / General Administration	1,050	-	1,050	240	-	240
Miscellaneous costs	1,334	-	1,334	2,715	-	2,715
Support salaries	31,822	-	31,822	37,081	-	37,081
Audit fees	-	3,850	3,850	-	5,760	5,760
	<u>63,243</u>	<u>3,850</u>	<u>67,093</u>	<u>52,237</u>	<u>5,760</u>	<u>57,997</u>
Analysed between Charitable activities	<u>63,243</u>	<u>3,850</u>	<u>67,093</u>	<u>52,237</u>	<u>5,760</u>	<u>57,997</u>

Governance costs includes payments to the auditors of £3,850 (2022 - £5,760) for audit fees.

### 6 Trustees

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

### 7 Employees

The average monthly number of employees during the year was:

2023	2022
Number	Number
<u>1</u>	<u>-</u>

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

### 8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

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### 9 Debtors

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	-	121
Prepayments and accrued income	42,559	9,387
	<u>42,559</u>	<u>9,508</u>

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

	2023	2022
	£	£
Other creditors	6,584	-
Accruals	173,480	21,740
	<u>180,064</u>	<u>21,740</u>

### 11 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

### 12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				Balance at 30 June 2023 £
	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Transfers £	
Warm, Well and Connected	3,503	4,000	-	(7,503)	-	-	-	-	-
Persistent Pain Management	68,248	91,436	(96,332)	-	63,352	125,800	(155,412)	(33,740)	-
Transform Your Trolley	-	57,500	(57,500)	-	-	44,718	(44,718)	-	-
Bogside and Brandywell Health Forum	-	6,000	(6,000)	-	-	-	-	-	-
PHA slow cookers	-	5,647	(5,647)	-	-	-	-	-	-
Mental Health Foundation	-	-	-	-	-	17,327	(19,833)	-	(2,506)
Heritage 4 Health	-	-	-	-	-	27,359	(39,868)	-	(12,509)
	<u>71,751</u>	<u>164,583</u>	<u>(165,479)</u>	<u>(7,503)</u>	<u>63,352</u>	<u>215,204</u>	<u>(259,831)</u>	<u>(33,740)</u>	<u>(15,015)</u>

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 JUNE 2023

#### 13 Explanatory notes to the funds

##### (i) Restricted funds

###### (a) Pain Support Programme

Better Days Pain Support Programme is a collaborative cross-sectoral project aimed at improving social and mental health outcomes for people experiencing chronic pain in NI. Partners include the Healthy Living Centre Alliance (community), Public Health Agency (PHA), Health & Social Care Board (HSCB), Queens University Dept of Psychology, doctors and pharmacists. The project began as a successful pilot in 2017 and has since evolved into a region-wide series of programmes facilitating a support and self-management approach to pain using a community development model. The transfer of funds relates to income that is attributable to the daily running of Healthy Living Centre Alliance Ltd.

###### (b) Transform Your Trolley

Safefood Ireland has again partnered with the Healthy Living Centre Alliance to launch its hugely successful 'Transform Your Trolley' programme in communities across Northern Ireland to support families to improve their shopping trolleys by replacing fatty and sugary foods with healthy, balanced choices. The Alliance has requested that Old Library Trust HLC take responsibility for coordination of the project with funds from Safefood via HLC Alliance Ltd.

###### (c) Mental Health Foundation

The Mental Health for Better Days project aims to develop a mental health wellbeing module within the HLCA's award-winning Better Days Chronic Pain Management programme, creating a tailored programme to protect the mental health of people living with long-term physical health conditions. This partnership will continue until 31/07/2024 and the current fund deficit will be covered by income received during the remaining period of the partnership.

###### (d) Heritage 4 Health

Heritage 4 Health is a partnership between Northern Ireland Environment Link and Healthy Living Centre Alliance. Funded by the National Lottery Heritage Fund, Heritage for Health is a social prescribing programme. Heritage 4 Health is designed to increase access to, and time spent on activities known to enhance individual health and wellbeing. Programme participants are referred through Healthy Living Centres across Northern Ireland and facilitated to help envisage their lives in the future with hope and positivity. This partnership will continue until 30/04/2024 and the current fund deficit will be covered by income received during the remaining period of the partnership.

#### 14 Analysis of net assets between funds

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total Unrestricted funds 2023 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>
Fund balances at 30 June 2023 are represented by:					
Current assets/(liabilities)	52,395	(15,015)	37,380	14,103	77,455
	<u>52,395</u>	<u>(15,015)</u>	<u>37,380</u>	<u>14,103</u>	<u>77,455</u>

#### 15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2023

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<b>16 Cash generated from operations</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Deficit for the year	(40,075)	(30,426)
Movements in working capital:		
(Increase)/decrease in debtors	(33,051)	44,237
Increase/(decrease) in creditors	158,324	(6,244)
<b>Cash generated from operations</b>	<u>85,198</u>	<u>7,567</u>
<b>17 Analysis of changes in net funds</b>		
The charity had no debt during the year.		

**Healthy Living Centres Alliance Ltd**

Northern Ireland - Charity number 108557

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# Annual report

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**Charity registration number NIC108557**

**Company registration number NI653799 (Northern Ireland)**

**HEALTHY LIVING CENTRES ALLIANCE LIMITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 30 JUNE 2023

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The trustees present their annual report and financial statements for the year ended 30 June 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The charitable company's objectives are to promote the advancement of health and wellbeing of the inhabitants of Northern Ireland and the Republic of Ireland (hereinafter called 'the beneficiaries' and 'the area of benefit'), by consolidating the reputation and recognition of each of the Healthy Living Centres and to promote in a collaborative way the services that they provide in order to tackle health inequalities and improve the quality of life for the beneficiaries.

The direct benefits which flow from this purpose include;

- improved knowledge, capacity and ability of member groups to identify and target health inequalities and improve mental and physical health in communities experiencing endemic social deprivation;
- increased capability of member groups to collaborate sub-regionally in their own area so as to attract and target resources more accurately at areas of social deprivation;
- increased capability of member groups to collaborate on a regional basis with the public sector so as to attract and target government and charitable resources for and with people in socially deprived neighbourhoods;
- increased capability of member groups to strategise on an all-Ireland basis to attract and target resources at people experiencing poor mental and physical health in socially deprived neighbourhoods.

These benefits are evidenced through feedback from attendees at our training and strategic events using monitoring devices and forms; from surveys conducted with member groups; from outcomes delivered by thematic working groups and cyclical out-turn reports from our regional projects to funders and to the Board of Trustees. There is no harm anticipated from this purpose. The charity's beneficiaries are its members, their managers, staff and volunteers, and people whose lives are improved in or by Healthy Living Centres delivering locally as part of regional thematic, sub-regional and strategic, coordinated activity. A private benefit to trustees may arise from our ongoing programme of thematic training, good practice visits, direct support to groups, financial support through regional projects or information provision. Through this, trustees may gain skills, experience or funding which are transferable to other settings and which may benefit their own community group. These benefits are incidental and necessary to ensure the benefit is provided to our beneficiaries.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

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

### FOR THE YEAR ENDED 30 JUNE 2023

#### Achievements and performance

##### **Strengthening Commonalities and Working Groups**

Identification and action on thematic approaches and opportunities has proven to be highly productive and beneficial to our members, the communities they serve and health development in wider society. The Healthy Living Centres Alliance has successfully developed a number of permanent working groups on mental health, pain support, smoking cessation, and food health while Healthy Living Centres (HLCs) themselves continue to provide a plethora of opportunities for physical activity engagement, several of which became remarkable during the pandemic.

Our Working Group structure provides career enrichment opportunities for HLC staff to work on a regional basis with others both within the HLC Alliance and with PHA, Trusts, strategic partners and others to develop particular themes, provide training to the wider cohort of staff and volunteers and establishing/strengthening partnerships with organisations such as the Mental Health Foundation, Northern Ireland Environmental Alliance (NIEL), Public Health Agency and Safefood Ireland. Working group progress has resulted in the Alliance taking the lead with regional mobilisations on Mental Health Awareness Week, World Mental Health Day and No Smoking Day with high levels of successful public engagement. While progress had been set back as a result of the pandemic, 2023 has witnessed a resurgence of all Working Groups activity.

##### **HLCA Working Groups**

<b>Title</b>	<b>Lead</b>	<b>Supported by</b>	<b>Other members</b>
Mental Health WG	OAK and RHP (South Armagh) jointly	Sarah Hugget Joel Anderson - MHF	Teresa Nugent - RHP Davina Coulter - OAK Lisa McAliskey - Verve Paula Nixon - Down Rural Hannah Graham - NACN Tony Doherty
Smoking Cessation	OAK	Patricia Flanagan Caroline Ogilvy - PHA	Tony Doherty
Better Days Pain Support	LORAG	Natasha Moore	Tony Doherty Natasha Brennan - Lorag Christine McMaster - PHA Pamela Bell - NI Pain Forum Mary Hunter - Heart HLC Anne Marie Groom - DoH Tracy McAlorum - DoH Kevin Vowles - QUB Karen Hall - MHF
Food & Nutrition	Old Library Trust	Julie White Sarah Hugget	Requires renewal
Social Prescribing Task Group	HLCA	Tony Doherty	Liz McShane Martin Duffy Danny Power (up to March 23) Breige Conway Nicholas McCrickard Claire Convery Gillian Lewis Ann McNickle Natasha Brennan Micheál Mowen

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

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

### FOR THE YEAR ENDED 30 JUNE 2023

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#### **Strategic Connections and Achievements**

The HLC Alliance infrastructure has proven invaluable in terms of both delivering on the planned programmes and creating strategic opportunities for targeted health improvement. The most remarkable development arising out of our Mental Health Working Group has been the Better Days Pain Support Programme. Governed by a Multi-disciplinary Steering Group made up of the Public Health Agency, GPs and Physio, Pain Consultants, Queens University, Mental Health Foundation and the Alliance, we have created a new dispensation in pain management and self-care which has already won a major NHS PRESQipp Award for Delivering across Integrated Care Settings in 2021.



#### **The Better Days Project**

The Better Days Project has grown from strength to strength and, beginning in 2022-23, the Alliance has agreed a collaborative contract with the Mental Health Foundation designed to further bolster the skills of our large team of Pain Support Facilitators who are the backbone of the programme. A full schedule of training opportunities has been devised spanning 2022-24.

The following quotes from the 21-22 evaluation reflect the success of this valued programme:

'On a personal level I found the facilitator (named) knew how we all felt, treating us with empathy and care. Kindness was her light that shone into the room, on us. Mondays became the highlight of my week, the people on the course shared openly, challenged, cried, laughed, my inspiration, I knew I would deal with these health challenges. I also know that those living in increasing pain and emotional problems within this field, need these Projects. Central to healing such conditions is ending isolation, enabling people to find help within their Community and educating our Health Professionals to talk to people about their lives. I am forever grateful to Heart Project HLC Belfast, Hope Shone through the Darkness. Thank You.'

'Mary engaged on all the sessions and found the CBT for sleep and the food and nutrition sessions very useful, as it helped her link diet and sleep to promoting positive mental health and enabled her to accept her situation and deal with it in different way. Over the course of a few weeks her mood started to improve, and she could see the difference in was making to her life, She was starting to enjoy life again, and was more aware how self-help strategies can make the difference. She took a new approach to addressing her bad days with her pain by doing something more positive and introducing more regular exercises into her routine. She started to adapt an attitude of less reliance on her medications. She completed the full course and after a few months she contacted us and as she was now going back to work part-time and that family relationships had improved. She said that only for the support and interventions coming at the right time and talking to other people in similar situations really helped her, she didn't feel so isolated and alone. What she got of the programme was knowledge, skills and the CBT approach to her pain self-management and give her confidence to move on with her life and said that only for project she would, most likely still be on a vicious circle and very reliant on medication. She also agreed to come to attend one of our programmes and highlight of others the benefits of the Better Days pain support programme.

HLCA Ltd has now secured a 5-7-year contract with the Department of Health, effective from 1<sup>st</sup> January 2024, to fully deliver and develop Better Days, which is led by LORAG under an MoU with the Alliance.

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

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

### FOR THE YEAR ENDED 30 JUNE 2023

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#### **Mental Health Foundation**

The Alliance entered into a formal partnership with MHF in October 2022 following a number of exploratory meetings. As with any other collaboration or partnership, the possible merits were assessed in terms of shared outcomes and a perceived ability to achieve them. MHF have provided financial resources to enable us jointly to work towards the following:

- Work in partnership to build the capacity of the Healthy Living Centre Alliance Mental Health Working Group to develop a prevention approach to mental health across the Alliance and the programmes delivered by HLCs.
- Co-design and support the development of a mental health wellbeing module within the pain management programme (Better Days) based on participatory research & development.
- Develop a peer support capacity for participants in the Better Days Programme.
- Embedding learning and resources into other programmes and policies.

The contract with MHF has enabled the Alliance to employ a Mental Health Support Worker and to adopt a more evidence-based approach to HLC staff training needs, monitoring and evaluation, as well as focus groups and co-design and delivery with beneficiaries. The above development is testimony to how the Alliance is perceived due to our enhanced regional profile in Warm, Well and Connected, social prescribing and Better Days Pain Support.

#### **Transform Your Trolley**

The Alliance has continued to develop a highly fruitful relationship with Safefood – an all-Ireland body established after the signing of the Good Friday Agreement to promote awareness and knowledge of food safety and nutrition on the island of Ireland. We have created the highly innovative Transform Your Trolley programme supporting families living on low-income as they transform their trollies with a healthier, balanced food shop. The relationship with Safefood is now in its fourth year and is set to continue for the foreseeable future.

In 2023 HLCA Ltd secured a three-year contract with SafeFood Ireland to deliver and develop the Transform Your Trolley model. The project is led by the Old Library Trust HLC under and MoU with the Alliance.

#### **Heritage for Health**

In 21-22 we began discussions with the Northern Ireland Environment Link (NIEL) with a view to forging strategic connections between our organisations, fusing health improvement with our natural heritage and natural environment recovery. Heritage for Health is now a new collaboration between the Healthy Living Centre Alliance (HLCA) and Northern Ireland Environmental Link (NIEL). Funded by the Heritage Lottery Fund, it is an innovative and regional model combining mental health recovery with natural heritage recovery. It is designed to bring direct benefits to health service users whose mental health has been adversely affected during the pandemic and, at the same time, to involve more people in accessing our natural heritage sites and activities.

In January 2023 both HLCA and NIEL employed a team of two Project Coordinators – one in each organisation – to lead on the delivery of this exciting programme, which commenced in February 23, is being delivered in ten HLC sites with ten local natural heritage partners. Progress has been both steady and promising in terms of results and outcomes.

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

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

### FOR THE YEAR ENDED 30 JUNE 2023

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#### **Social Prescribing**

One of the major areas for development in recent years has been in social prescribing as an innovative mechanism for tackling social isolation, loneliness and disconnectedness. Both the National Lottery and Daera have been funding partners in the Spring Social Prescribing project which is delivered locally in each of the five Trust areas, connecting with NHS patients through GPs, pharmacists and other primary care pathways.

In January 2022 the Alliance established the Social Prescribing Task Group. Convened by the Regional Coordinator, the aim of the group was to provide and implement a strategy to combine, resource and integrate our social prescribing projects into one. The work and benefit of the Task Group has been of critical importance to the Alliance.

As of July/August 2023, the Healthy Living Centres Alliance, led by Derg Valley HLC, had created the business case designed to combine the two strands of social prescribing into the Spring Integrated Social Prescribing project with up to 21 delivery HLCs and potentially three funders: DAERA, Dept of Health and National Lottery. National Lottery indicated that they had earmarked almost £400k towards the mid-term sustainability of the project, subject to HLCA securing financial commitments from both DAERA and DoH.

While a lot of work has gone into the Spring Integrated Social Prescribing project over the past 20 months up to beginning of September, its fortunes in July and August 2023 changed for the worst, despite the offer from National Lottery. In short, Daera had informed us in early August after much ado that were not in a position to fund the project any further and basically signalled their imminent withdrawal from it.

In relation to the Department of Health, on 7<sup>th</sup> September we received a letter from Peter May, Permanent Secretary, indicating that they were not in a position to provide any funding towards the project, the result of which is that the project had to be brought to conclusion.

This has been a very testing time for HLC managers and social prescribing staff with many losing valuable income and a valuable service bringing positive outcomes to people, families and communities. In strategic terms, while the Social Prescribing Task Group worked well since January 2022 to provide effective leadership of the project and to plan its long-term integration and sustainability, despite all of this, government in NI was not capable of providing sustainable support, effectively bringing the project to an end.

#### **All-Ireland Social Prescribing Network**

The HLC Alliance has also been central in sustaining the All-Ireland Social Prescribing Network in which both the PHA and the Dept of Health, had until recently, played a central role. However, with the reorganising of DoH structures in June 2023, their in-put has been removed, which has caused several practical difficulties. The HLC Alliance continues to play a pivotal role in educating various sectors and organisations as to the core elements and merits of social prescribing, especially in terms of its unique and innovative benefits. In June 2022, the Alliance provided the management support in hosting the All-Ireland Social Prescribing Conference in Derry, which was addressed by health ministers north and south, as well as beneficiaries, social prescribers, movers and shakers from throughout the island.

#### **Integrated Care Service ICS**

The HLC Alliance continues to play an active and energetic role in the development of Integrated Care and the implementation of the Integrated Care Service with other sections of the health service and with the Community/Voluntary Sector Steering Group. Adopting a Population Health approach the new ICS is designed to be more collaborative and inclusive in how it leads reform of the health service. While the Regional Coordinator plays an influential and pivotal role in determining the scope and scale of the population health opportunity, especially in terms of placing emphasis on community development approaches to long-term conditions i.e. pain support, social prescribing, there are major challenges in terms of creating equality within partnership structures, developing and nurturing a culture of collaboration, while the sector suffers severe funding cuts and sectoral setbacks.

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

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

### FOR THE YEAR ENDED 30 JUNE 2023

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#### **Reset Residential Conference 2023**

The current legal and working structure of the Healthy Living Centre Alliance has been in place since 2018, when it became a company limited by guarantee with a board of directors, which subsequently became registered as a charity with the NI Charities Commission.

In June 2023, following discussions held by the board of HLCA Ltd, it was agreed to hold a reset event for the Alliance to enable members to take stock of the position we've reached since 2018-19 and to explore whether our form and function remain fit for purpose.

Following the decision to host the event on 28<sup>th</sup> and 29<sup>th</sup> September, Steven Lindsay of Cavanagh-Kelly was commissioned to help shape and facilitate the residential. Subsequently, a Residential Working Group was established so that a breadth of ideas and issues could be catered for in advance of and during the event. The Working Group was made up of Martin Connolly, Linda Armitage, Breige Conway, and Lisa McAliskey supported by Tony Doherty, Regional Coordinator, and Louise Stephenson, HLCA Finance and Admin Manager. The event was run on a shared cost basis with each HLC expected to pay their way in terms of accommodation, food and facilitation. The WG met several times in August and September to agree the approach to and the agenda for the Residential. The objectives for the event were agreed as follows:

- a. To review the Alliance's purpose and activities
- b. To review the Alliance's structure and accountability arrangements
- c. To agree an action plan for the next 12 months
- d. To familiarise members with each other and the work of the Alliance

Some 30 representatives, including HLC managers, other HLC staff and Alliance project staff attended the event in the Roe Valley Hotel Limavady, 20 of whom stayed overnight with several travelling home and returning on Friday morning.

#### **Recommendations and Suggestions**

A range of outcomes and suggestions for improvement were recorded during the event, which was described as 'an excellent example of organisational democracy.' The Residential Working Group continued to meet since September to complete a mitigation process of the main outcomes recorded during the event, which is now complete. Following are the main categories of recommendations to be transformed into actions in 2024:

- Alliance role in identifying opportunities and coordinating bids to funders etc Funding Opportunities and Full Cost Recovery
- Creating Shared Service Opportunities
- Influencing Government and Decision-makers
- Board Development
- Subregional HLC Groups
- Promoting the Alliance and Communication
- Value of Membership Fees
- Learning from each other

#### **Financial review**

The results are set out on pages 16 to 28. The charity recorded net expenditure £40,075 (2022 - £30,426) for the year. At 30 June 2023, the charity had total Funds of £37,380 (2022 - £77,455).

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

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

### FOR THE YEAR ENDED 30 JUNE 2023

#### Reserves Policy

The charity aims to hold reserves that are sufficient to meet running costs. The charity's income is primarily derived from restricted sources, and it has secured funding for the continued delivery of services up until at least the end of 2025. Expenditure primarily relates to the delivery of these funded services and, as such, any drop in income will result in a corresponding drop in expenditure. The charity has no significant financial liabilities or commitments, therefore, a low level of free reserves is appropriate for the charity.

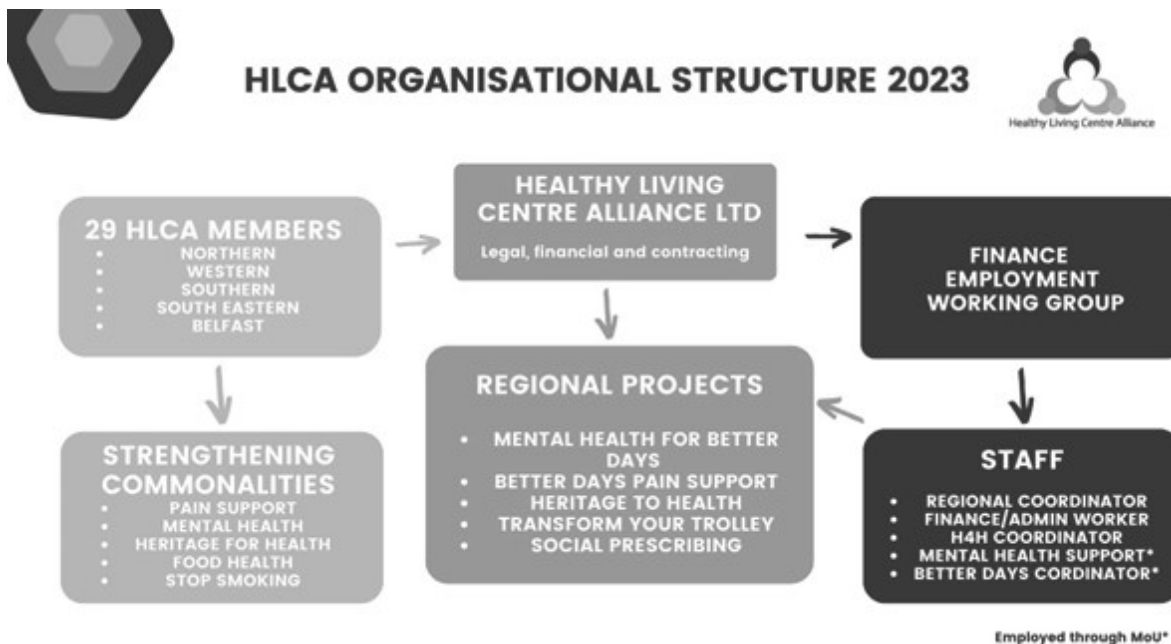
As at 30 June 2023 the charity had sufficient funds to continue to meet its financial obligations as they fall due and, as described in note 1.2, the financial statements have been prepared on a going concern basis. At 30 June 2023 the charity had free reserves of £37,380 (2022 - £14,103). This equates to approximately seven weeks of expenditure which is under the target level of twelve weeks annual expenditure. However, the charity's overheads and financial commitments are relatively low and the level of free reserves currently held is appropriate for the charity's circumstances. The trustees will continue to monitor this position going forward.

#### Structure, governance and management

Healthy Living Centres Alliance is a company limited by guarantee and is recognised as a charity by the NI Charities Commission.

Healthy Living Centre Alliance has a Board of Directors, appointed by the members on a cyclical basis, to ensure good governance and provide strategic direction to the Regional Coordinator. The Board meets up to six times per year and receives written updates on progress, partnerships and corporate development matters.

The Board is currently chaired by Ms T Nugent, supported by Mr M Connolly.



# HEALTHY LIVING CENTRES ALLIANCE LIMITED

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

### FOR THE YEAR ENDED 30 JUNE 2023

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The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms N Brennan

Mr M Connolly

Mr C Corr

Mr L T Devine

Mr R M Duffy

Ms E Gingles

Mr G McGowan (Resigned 16 August 2022)

Mr M Mowen

Mr D Power (Resigned 22 March 2023)

Ms B Conway

Ms T Nugent

HLCA Ltd provides employment to five members of staff, either directly contracted or through an MoU:

- Tony Doherty – Regional Coordinator (Heart HLC Contract with PHA)
- Louise Stephenson – Finance and Admin Manager (Direct Employee)
- Natasha Moore – Better Days Programme Coordinator (MoU With Lorag)
- Sarah Hugget – Mental Health Support (Direct Employee as of December 23)
- Kelley Haan – Heritage 4 Health Programme Coordinator (Direct Employee)

The affairs of the HLC Alliance are managed on a day-to-day basis by the Regional Coordinator, Mr T Doherty, including attendance at Working Group meetings and training, regulating the activities of key partnerships such as the All-Ireland Social Prescribing Network, Integrated Care Partnership, Better Days Pain Support Steering Group and Spring Social Prescribing, both DAERA-funded and Lottery-funded.

#### **Subregional HLC Groups**

The function and purpose of the Subregional HLC Groups is well reflected in the Alliance MoU. The following Alliance members volunteer additional time as subregional Chairs, ensuring that the groups function by and large as planned:

- Southern Area – Liam Devine – Clanrye
- Belfast Area – Linda Armitage – EBCDA
- Western Area – Martin Duffy – Derg Valley Care
- Northern Area – Breige Conway – NACN
- South Eastern – Nicholas McCrickard & Gillian Lewis

#### **Risk Management**

The Board of Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied those systems and procedures are in place to mitigate those risks.

# HEALTHY LIVING CENTRES ALLIANCE LIMITED

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

### FOR THE YEAR ENDED 30 JUNE 2023

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#### Statement of Trustees' responsibilities

The trustees, who are also the directors of Healthy Living Centres Alliance Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

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

#### Auditor

In accordance with the company's articles, a resolution proposing that GMcG BELFAST be reappointed as auditor of the company will be put at a General Meeting.

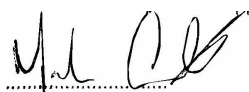
#### Small companies exemption

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

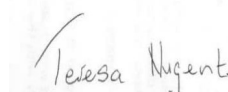
#### Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the Board of Trustees.



Mr M Connolly  
Director



Ms T Nugent  
Director

Date: 27/3/24

**Healthy Living Centres Alliance Ltd**

Northern Ireland - Charity number 108557

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# Annual return

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## HEALTHY LIVING CENTRES ALLIANCE LIMITED

### INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF HEALTHY LIVING CENTRES ALLIANCE LIMITED

#### Opinion

We have audited the financial statements of Healthy Living Centres Alliance Limited (the 'charity') for the year ended 30 June 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the 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 Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

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Alfred House  
19 Alfred Street  
BELFAST BT2 8EQ  
DX3910 NR Belfast 50

Tel: +44 (0)28 9031 1113  
Fax: +44 (0)28 9031 0777

Century House  
40 Crescent Business Park  
LISBURN  
BT28 2GN

Tel: +44 (0)28 9260 7355  
Fax: +44 (0)28 9260 1656

17 Mandeville Street  
PORTADOWN  
Craigavon  
BT62 3PB

Tel: +44 (0)28 3833 2801  
Fax: +44 (0)28 3835 0293



## HEALTHY LIVING CENTRES ALLIANCE LIMITED

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE TRUSTEES OF HEALTHY LIVING CENTRES ALLIANCE LIMITED

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##### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

##### **Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

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

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



## HEALTHY LIVING CENTRES ALLIANCE LIMITED

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE TRUSTEES OF HEALTHY LIVING CENTRES ALLIANCE LIMITED

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##### **Responsibilities of trustees**

As explained more fully in the statement of Trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

##### **Auditor's responsibilities for the audit of the financial statements**

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

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

## HEALTHY LIVING CENTRES ALLIANCE LIMITED

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE TRUSTEES OF HEALTHY LIVING CENTRES ALLIANCE LIMITED

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

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

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

- . The nature of the industry and sector, control environment and business performance, including the company's remuneration policies for directors, bonus levels and performance targets, if any;
- . Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- . Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
  - . Identifying, evaluating and complying with laws and regulations and whether they were aware of any instance of non-compliance;
  - . Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - . The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- . The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the company for fraud and identified the greatest potential for fraud in revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Companies Act 2006, and local tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

## HEALTHY LIVING CENTRES ALLIANCE LIMITED

### INDEPENDENT AUDITOR'S REPORT (CONTINUED)

#### TO THE TRUSTEES OF HEALTHY LIVING CENTRES ALLIANCE LIMITED

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##### **Audit response to risks identified**

Our procedures to respond to the risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with tax authorities; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remains a higher risk of non-detection of irregularities, as they may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

**HEALTHY LIVING CENTRES ALLIANCE LIMITED**

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE TRUSTEES OF HEALTHY LIVING CENTRES ALLIANCE LIMITED**

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**Use of our report**

This 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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Mr Nigel Moore FCA (Senior Statutory Auditor)  
for and on behalf of GMcG BELFAST**

24/3/24

**Chartered Accountants  
Statutory Auditor**

Chartered Accountants & Statutory  
Auditor  
Alfred House  
19 Alfred Street  
Belfast  
BT2 8EQ