

WILLIAM WILSON



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SOS N.I.
(A company limited by guarantee)

Annual Report and Financial Statements

31 December 2023

Company Registration Number: NI061293

Charity Registration Number: NIC100247

SOS N.I.

Report and accounts for the year ended 31 December 2023

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Trustees' Annual Report for the year ended 31 December 2023

The Trustees present their Report and Accounts for the year ended 31 December 2023, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name

The legal name of the charity is:- SOS N.I.

The charity is also known by its operating name, SOS Bus N.I.

The charity's areas operation and UK charitable registration

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) with charity number NIC100247

Legal structure of the charity

The charity is constituted as a a company limited by guarantee, registered under the Companies Act. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Weavers Court Business Park
Belfast
BT12 5GH

Telephone	028 9066 4505
Email address	info@sosbusni.com
Web address	www.sosbusni.com

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The registered office of the charity for Companies Act purposes is:-

25 Shore Road
Holywood
Northern Ireland, BT18 9HX

The Trustees in office on the date the report was approved were:-

Mr M J Brooks
Mr P Loughins
Mrs S C Henderson
Miss M Dunne
Mr D J Maguire
Mr D G Mark

The following persons served as Trustees during the year ended 31 December 2023 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
Mr M J Brooks		
Mrs F Douglas		29 November 2023
Mr J P Hughes		29 November 2023
Mr P Loughins		
Mrs S C Henderson		
Miss M Dunne	15 May 2023	
Mr D J Maguire	15 May 2023	
Mr D G Mark	15 May 2023	

All the trustees are also members of the charity.

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Objects and activities of the charity

The purposes of the charity as set out in its governing document

The Charity's objects are specifically restricted to the following:

- advancement of health or saving of lives by providing emergency medical treatment and care;
- relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage through the provision of non emergency medical care, treatment, advice, emotional support and sustenance;
- advancement of education of children and young people up to the age of 25 years old including vocational training and training in life skills;
- advancement of citizenship and community development by provision of advice, information and process of referral to professional agencies;
- advancement of education of volunteers including training in health and safety and life skills.

The main activities undertaken in relation to those purposes during the year

The main activities undertaken during the year to further those purposes are detailed below.

Night Time Services: Creating Safer Streets. Volunteers provided compassionate, non-judgemental support to anyone who in need or feeling vulnerable, ensuring their safety and well-being.

Day Time Response Team: Street-based therapy and crisis intervention. Launched in 2021, this service continued to grow in 2023 following a pilot programme in partnership with PSNI. It offers essential mental health support and crisis intervention for individuals with complex lives who face barriers in accessing services.

Event Welfare Services: As part of a multi-agency health and safety team at concerts and major events, SOS provided safe spaces for mental health interventions, substance use recovery, and assistance in getting people home safely.

Signposting Project: Led by volunteers, this initiative ensures that individuals with long-term, complex needs receive the appropriate care. Volunteers are trained to connect clients to partner organisations for sustained support.

Volunteer Training & Development: Volunteers are equipped with skills necessary for delivering effective street-based interventions. They are encouraged to contribute to the design and development of SOS services, ensuring a community-driven approach.

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Trustees' Annual Report for the year ended 31 December 2023

Overview of SOS Bus NI

SOS Bus NI is committed to creating safe spaces across Belfast. As a volunteer-centred organisation, our services are co-designed, developed, and evaluated in collaboration with volunteers, clients, and multi-agency partners.

Our volunteers are trained to provide:

- First Aid
- Harm Reduction
- Mental Health Intervention
- Naloxone Administration
- Suicide De-escalation
- Safe transport to A&E or other safe spaces

We also collaborate with agencies supporting refugee families, providing vital transport and resettlement assistance for asylum seekers in Northern Ireland.

Collaboration with Partners

SOS Bus NI works closely with emergency services, statutory bodies, other charities, universities, and community groups to tackle serious social issues. Our collaboration with the Police and Ambulance services has reduced crime rates and unnecessary hospital admissions, making Belfast safer for everyone.

The main activities undertaken during the year to further the charity's purpose for the public benefit

Beneficiaries

The charity continues to support the general public of Northern Ireland, with a focus on vulnerable populations, including:

- Victims of assault
- Individuals experiencing homelessness
- Those in fear of violence or crime
- Victims of substance misuse
- Those feeling lonely or isolated
- Individuals experiencing suicidal thoughts

Key Resources Deployed

To facilitate service delivery in 2023, SOS NI utilised:

- A 60-foot Flexi Bus, providing a safe space for anyone in need
- Two response minibuses, allowing volunteer teams to respond to calls from PSNI, bars, and the public to transport vulnerable individuals to our bus for comprehensive care.

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2023 Service Delivery

- Night-Time Response Services were provided each Friday and Saturday as part of the Purple Flag Night-Time Economy initiative. A team of 12 Team Leaders welcomed 27 new welfare volunteers and 1 new driver this year.
- The SOS Bus supported 1299 clients, including 849 people under the influence of drugs or alcohol, 150 individuals experiencing homelessness, 49 mental health interventions, and 32 suicide interventions.
- SOS Welfare Services were delivered at 20 concerts, supporting 697 people all of whom were provided with a safe space for substance recovery. 60 clients were brought home by SOS Response Mini-bus. 240 young people were collected by Parents or Relatives.

Daytime Services

The Daytime Response Team delivered 519 interventions, supporting:

- 49 individuals in need of mental health support
- 370 people experiencing homelessness
- 117 individuals who were referred to partner organisations for long-term care

Partnership and adaptation

In 2023, collaboration remained central to our work. By partnering with organisations such as Belfast City Council, PSNI, The Ambulance Service of NI, the Welcome Organisation, Extern, NEXUS, and Alcoholics Anonymous, we provided more comprehensive support to those in need. These collaborations allowed us to adapt our Safe Spaces and signposting initiatives, ensuring our services remained responsive to the evolving challenges faced by our clients. Whether offering mental health support, addiction recovery assistance, or safe transport, these partnerships helped us deliver a wide range of effective services.

Our involvement in the Purple Flag Initiative further highlights the importance of partnership. The Purple Flag status, an accreditation that recognises safe and well-managed night-time economies, reflects our commitment to making Belfast's city centre a safer place for everyone. Working with the Police Service of Northern Ireland (PSNI), Belfast City Council, Belfast BIDs, local businesses, and other community organisations, we contribute to reducing crime and supporting vulnerable individuals.

These collaborative efforts underscore the power of partnerships in addressing complex social issues. By pooling resources and expertise, we ensure our services are integrated into a broader strategy for public safety and welfare, providing impactful, long-term solutions for the Belfast community. Together, we are building a more connected support system to make the city safer, more inclusive, and better equipped to meet the needs of vulnerable populations.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

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Trustees' Annual Report for the year ended 31 December 2023

The main achievements and performance of the charity during the year

Results for the financial year ended 31 December 2023 are provided in the Statement of Financial Activities on page 14 of the financial statements.

A summary of the assets and liabilities as at 31 December 2023 are provided in the Balance Sheet on page 17.

The financial statements should be read in conjunction with their related notes, which appear on pages 19 to 30 and have been prepared in accordance with the Charities SORP (FRS 102).

In summary:

1. Total incoming resources have decreased by 29% to £159,296 (2022: £225,477)
2. Total resources expended have decreased by 37% to £180,722 (2022: £288,140)
3. There was a net deficit of £21,426 in the year (2022:£62,663).

Fundraising activities during the year

Fundraising is critical to the continued success of SOS Bus NI. Our vital services are funded through a combination of grants, donations from individuals and businesses, and the generosity of our supporters.

These contributions enable us to provide essential support to vulnerable individuals in Belfast, including those experiencing mental health crises, homelessness, or substance misuse. Without consistent funding, we would not be able to operate our Safe Spaces or deliver crucial interventions such as suicide de-escalation and overdose prevention.

Donations allow us to train volunteers, maintain our fleet of response vehicles, and ensure our services are available when needed most—whether during the day or night. The support we receive from the community is not just financial but reflects a shared commitment to making Belfast a safer and more caring place. Every donation, large or small, helps us sustain our efforts to create lasting positive change for individuals and the wider community.

The difference the charity's performance during the year has made to the beneficiaries of the charity and the wider society

Throughout the year, SOS Bus NI has made a significant impact on both its beneficiaries and the wider community. By providing critical support through our Nighttime and Day Time Services, we have safeguarded the physical and emotional well-being of vulnerable individuals across Belfast. Our trained volunteers offered non-judgmental, compassionate care to people in crisis, including those experiencing mental health challenges, substance misuse, homelessness, and suicidal thoughts. In 2023 alone, we conducted nearly 3000 interventions, delivering essential services such as crisis counselling, suicide de-escalation, and overdose prevention.

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The presence of SOS Bus NI has also alleviated pressure on local resources, particularly emergency services such as the Police Service of Northern Ireland (PSNI), Health Trusts, and the Northern Ireland Ambulance Service (NIAS). By offering a Safe Space where individuals can receive immediate help, our services reduce the need for police and ambulance callouts, hospital admissions, and other statutory interventions. This contributes to a more efficient use of public resources, while creating a safer environment for the broader community.

Through our collaborative partnerships and ongoing dedication, SOS Bus NI continues to play a vital role in building a safer, more supportive Belfast for all.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees

As set out in the charity's Articles of Association, the charity may by ordinary resolution:

- appoint a person who is willing to act to be a Trustee; and
- determine the rotation in which any additional Trustees are to retire.

No person other than a Trustee retiring by rotation may be appointed a Trustee at any general meeting unless:

- he or she is recommended for re-election by the Trustees; or
- not less than fourteen nor more than thirty five clear days before the date of the meeting, the Charity is given a notice that:
 - is signed by a member entitled to vote at the meeting;
 - states the member's intention to propose the appointment of a person as a Trustee;
 - contains the details that, if the person were to be appointed, the Charity would have to file at Companies House; and
 - is signed by the person who is proposed to show his or her willingness to be appointed.

All persons who are entitled to receive notice of a general meeting must be given not less than seven nor more than twenty eight days' notice of any resolution to be put to the meeting to appoint a Trustee other than a Trustee who is to retire by rotation.

The Trustees may appoint a person who is willing to act as a Trustee.

A Trustee appointed by a resolution of the other Trustees must retire at the next annual general meeting and must be taken into account in determining the Trustees who are to retire by rotation.

The appointment of a Trustee, whether by the charity in a general meeting or by the other Trustees, must not cause the number of Trustees to exceed any number fixed as the maximum number of Trustees.

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The charity's organisational structure

The charity is managed by a diverse and experienced board of trustees supported by a team of dedicated employees and volunteers.

The day to day operational activity of SOS N.I. is board led, supported by 4 employees.

The trustees' bankers and advisors

Bankers Danske Bank Limited, Donegall Square West, Belfast, BT1 6JS
Solicitors Edwards & Co, 28 Hill Street, Belfast, BT1 2LA

Financial review

The charity's financial position at the end of the year ended 31 December 2023

The financial position of the charity at 31 December 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net expenditure	(21,426)	(62,663)
Unrestricted Revenue Funds available for the general purposes of the charity	198,099	219,525
Total Unrestricted Funds	198,099	219,525
Total Funds	198,099	219,525

Financial review of the position at the reporting date, 31 December 2023 .

The trustees consider the financial performance by the charity during the year to have been satisfactory, especially given the ongoing economic environment and fluctuations in the regional funding landscape resulting from Brexit, and the resulting concentration of charities seeking funding from a smaller pool of funders.

The charity generated a cash deficit of £21,426.

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Policies on reserves.

The Board's objective is to build reserves and hold them at a level equivalent to 6 months operating costs. The Board of Trustees keep this position under constant review.

Details of The Independent Examiner

Mr William Wilson
Member of Chartered Accountants Ireland
25 Shore Road
Holywood
BT18 9HX

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Trustees' Annual Report for the year ended 31 December 2023

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

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Trustees' Annual Report for the year ended 31 December 2023

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 14 to 30.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016).

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 2 October 2024.

A handwritten signature in black ink, appearing to read 'Peter Loughins', is written over a light grey horizontal line.

Mr Peter Loughins
Director and Trustee

SOS N.I.

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2023

I report on the financial statements of the charitable company on pages 14 to 30 for the year ended 31 December 2023 which have been prepared in accordance with the Charities (Northern Ireland) Act 2008, as amended (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), published by the Charity Commission in Northern Ireland (CCNI), effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 10, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and all other applicable law and with United Kingdom Generally Accepted Accounting Practice and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of 65(2) of The Charities (Northern Ireland) Act 2008, as amended (The Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under Section 65(3) of the Act;
- b) follow the procedures in the Directions to Independent Examiners made by the Charity Commission in Northern Ireland and;
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the Directions to Independent Examiners made by the Charity Commission in Northern Ireland, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

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Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2023

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that :-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 65(3) of the Act and in accordance with Directions to Independent Examiners made by the Charity Commission in Northern Ireland which may be applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with Section 386 of the Companies Act 2006 and Section 63 of The Charities (Northern Ireland) Act 2008, as amended;

to prepare financial statements which accord with the accounting records and comply with the accounting requirements of Section 396 of the Companies Act 2006 and The Charities (Northern Ireland) Act 2008, as amended and;

have been prepared in accordance with the requirements of Section 396 of the Companies Act 2006 and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.



Mr William Wilson - Independent Examiner
Member of Chartered Accountants Ireland
25 Shore Road
Holywood
BT18 9HX

This report was signed on 2 October 2024

SOS N.I. - Statement of Financial Activities for the year ended 31 December 2023

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2023, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	101,289	-	101,289	92,779
Charitable activities	A2	-	56,875	56,875	132,698
Investments	A4	1,132	-	1,132	-
Total income	A	102,421	56,875	159,296	225,477
Expenditure on:					
Raising funds	B1	18,441	8,646	27,087	34,176
Charitable activities	B2	105,406	48,229	153,635	253,964
Total expenditure	B	123,847	56,875	180,722	288,140
Net gains on investments	B4	-	-	-	-
Net expenditure for the year		(21,426)	-	(21,426)	(62,663)
Transfers between funds	C	-	-	-	-
Net income after transfers	A-B-C	(21,426)	-	(21,426)	(62,663)
Net movement in funds		(21,426)	-	(21,426)	(62,663)
Reconciliation of funds:-					
Total funds brought forward		219,525	-	219,525	282,188
Total funds carried forward		198,099	-	198,099	219,525

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

SOS N.I. - Statement of Financial Activities for the year ended 31 December 2023

SOS N.I. - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Donations & Legacies	A1	92,779		92,779
Charitable activities	A2		132,698	132,698
Total income	A	92,779	132,698	225,477
Expenditure on:				
Raising funds	B1	13,474	20,702	34,176
Charitable activities	B2	141,968	111,996	253,964
Total expenditure	B	155,442	132,698	288,140
Net expenditure for the year		(62,663)	-	(62,663)
Net movement in funds		(62,663)	-	(62,663)
Reconciliation of funds:-				
Total funds brought forward	E	282,188	-	282,188
Total funds carried forward		219,525	-	219,525

All activities derive from continuing operations

SOS N.I. - Statement of Financial Activities for the year ended 31 December 2023

SOS N.I. - Resources applied in the year ended 31 December 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	(21,426)	(62,663)
Resources applied on functional fixed assets	-	-
Net resources available to fund charitable activities	<u>(21,426)</u>	<u>(62,663)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 19 to 30 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 December 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	219,525	-	219,525	282,188
Recognised gains and losses before transfers	<u>(21,426)</u>	<u>-</u>	<u>(21,426)</u>	<u>(62,663)</u>
	198,099	-	198,099	219,525
Closing revenue funds	<u>198,099</u>	<u>-</u>	<u>198,099</u>	<u>219,525</u>

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	198,099	-	198,099	219,525
Total funds	<u>198,099</u>	<u>-</u>	<u>198,099</u>	<u>219,525</u>

The notes attached on pages 19 to 30 form an integral part of these accounts.

SOS N.I. - Balance Sheet as at 31 December 2023

	SORP Note Ref	2023 £	2022 £
Fixed assets			
Tangible assets	A 10 A2	4,128	6,450
Total fixed assets		<u>4,128</u>	<u>6,450</u>
Current assets			
Debtors	B 11 B2	22,727	53,179
Cash at bank and in hand	B4	176,323	172,407
Total current assets		<u>199,050</u>	<u>225,586</u>
Creditors: amounts falling due within one year	12 C1	<u>(5,079)</u>	<u>(12,511)</u>
Net current assets		193,971	213,075
The total net assets of the charity		<u>198,099</u>	<u>219,525</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Unrestricted Funds

Unrestricted Revenue Funds	14 D3	198,099	219,525
Total charity funds		<u>198,099</u>	<u>219,525</u>

SOS N.I. - Balance Sheet as at 31 December 2023

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 12.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Mr Peter Loughins

Trustee

Approved by the board of trustees on 2 October 2024

The notes attached on pages 19 to 30 form an integral part of these accounts.

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Notes to the Accounts for the year ended 31 December 2023

1 Accounting policies

Policies relating to the production of the accounts

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), published by the Charity Commission in Northern Ireland (CCNI) , effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration.

Going Concern

These financial statements have been prepared on a going concern basis as the trustees feel that the charity has adequate reserves with which to meet its obligations for the foreseeable future.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

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Notes to the Accounts for the year ended 31 December 2023

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

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Notes to the Accounts for the year ended 31 December 2023

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Policies relating to expenditure on goods and services provided to the charity

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 5.

Policies relating to assets, liabilities and provisions and other matters

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual their estimated useful lives.

Plant and machinery	33 % straight line
Motor vehicles	10-25 % straight line

A regular annual review of the likelihood of asset impairment is undertaken.

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Notes to the Accounts for the year ended 31 December 2023

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Net (deficit)/surplus before tax in the financial year

	2023	2022
	£	£
The net (deficit)/surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	2,322	68,867
Pension costs	1,507	2,457

5 The contribution of volunteers

As detailed in the Trustees' Report the charity is hugely dependent on the support of its volunteers and their assistance is very much appreciated (particularly as a lot of their work is carried out during unsociable hours). The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

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Notes to the Accounts for the year ended 31 December 2023

6 Staff costs and emoluments

<i>Salary costs</i>	2023	2022
	£	£
Gross Salaries excluding trustees and key management personnel	72,916	96,330
Employer's contribution to defined benefit pension schemes	1,567	2,457
Total salaries, wages and related costs	74,483	98,787
<i>Numbers of full time employees or full time equivalents</i>	2023	2022
The average number of total staff employed in the year was	<u>3</u>	<u>4</u>

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Defined contribution pension schemes

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Trustees' expenses

No trustee expenses were incurred, either in the current or prior year.

10 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2023	-	18,930	588,180	607,110
At 31 December 2023	<u>-</u>	<u>18,930</u>	<u>588,180</u>	<u>607,110</u>
Depreciation				
At 1 January 2023	-	14,281	586,379	600,660
Charge for the year	-	2,322	-	2,322
At 31 December 2023	<u>-</u>	<u>16,603</u>	<u>586,379</u>	<u>602,982</u>
Net book value				
At 31 December 2023	<u>-</u>	<u>2,327</u>	<u>1,801</u>	<u>4,128</u>
At 31 December 2022	<u>-</u>	<u>4,649</u>	<u>1,801</u>	<u>6,450</u>

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Notes to the Accounts for the year ended 31 December 2023

11 Debtors

	2023	2022
	£	£
Prepayments and accrued income	22,727	53,179
	<u>22,727</u>	<u>53,179</u>

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	2,126	681
Accruals	840	5,440
PAYE, NIC VAT and other taxes	799	5,739
Other creditors	1,314	651
	<u>5,079</u>	<u>12,511</u>

13 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2023

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	4,128	-	-	4,128
Current Assets	199,050	-	-	199,050
Current Liabilities	(5,079)	-	-	(5,079)
	<u>198,099</u>	<u>-</u>	<u>-</u>	<u>198,099</u>

At 1 January 2023

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	6,450	-	-	6,450
Current Assets	225,586	-	-	225,586
Current Liabilities	(12,511)	-	-	(12,511)
	<u>219,525</u>	<u>-</u>	<u>-</u>	<u>219,525</u>

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Notes to the Accounts for the year ended 31 December 2023

14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023 See Note 15	Transfers between funds in 2023	Funds carried forward to 2024
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	219,525	(21,426)	-	198,099
Total unrestricted and designated funds	219,525	(21,426)	-	198,099
Restricted funds:-				
Public Health Authority	-	-	-	-
Community Foundation	-	-	-	-
Total restricted funds	-	-	-	-
Total charity funds	219,525	(21,426)	-	198,099

15 Analysis of movements in funds over the year as shown in Note 14

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	102,421	(123,847)	-	(21,426)
Restricted funds:-				
Public Health Authority	43,750	(43,750)	-	-
Community Foundation	13,125	(13,125)	-	-
	159,296	(180,722)	-	(21,426)

16 The purposes for which the funds as detailed in note 14 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds These funds are held for meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted Revenue Funds Restricted funds are funds received for specific purposes within the overall aims of the charity and are used in the year in which they are received, with no balance of funds remaining at year end.

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Notes to the Accounts for the year ended 31 December 2023

17 Ultimate controlling party

The charity is under the control of its legal members.

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

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Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

18 Donations and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals				
Voluntary donations	28,792	-	28,792	36,130
Belfast Hotel Group	10,000	-	10,000	7,500
Belsonic	7,000	-	7,000	6,000
Malone Ball	-	-	-	16,344
Golf Day	-	-	-	4,705
Tennents NI	-	-	-	10,000
Belfast One	5,000	-	5,000	-
Belfast City Council	-	-	-	9,600
Garfield Weston Foundation	20,000	-	20,000	-
FSD	6,997	-	6,997	-
Anonymous	3,500	-	3,500	-
Gordons Chemist	3,000	-	3,000	-
AVA Festival	1,500	-	1,500	-
Harbour Commissioners	-	-	-	1,500
Queens University	-	-	-	1,000
LFT Charitable Trust	10,500	-	10,500	-
Hendersons	5,000	-	5,000	-
Total donations and gifts from individuals	101,289	-	101,289	92,779
Total Donations and Legacies	101,289	-	101,289	92,779

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Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

19 Charitable income from funders

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Contractual payments from public bodies to fund charitable activities				
Small payments individually less than £1000	-	-	-	-
Public Health Authority	-	43,750	43,750	35,000
ARC - Dept of Justice	-	-	-	4,500
Community Fund	-	-	-	49,448
Community Foundation	-	13,125	13,125	43,750
Total contractual payments from public bodies	-	56,875	56,875	132,698
Total Charitable income from funders	-	56,875	56,875	132,698

20 Total Income from charitable activities

	Current year Unrestricted Funds £ 2023	Current year Restricted Funds £ 2023	Current year Total Funds £ 2023	Prior Year Total Funds £ 2022
Total Charitable income from funders	-	56,875	56,875	132,698
Total from charitable activities	-	56,875	56,875	132,698

21 Investment income

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Bank Interest Receivable	1,132	-	1,132	-
Total investment income	1,132	-	1,132	-

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Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

22 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Relief driver	953	447	1,400	5,628
Pro Paramedics/Medical and PPE supplies	145	68	213	-
Vehicle maintenance	6,756	3,168	9,924	9,102
Vehicle fuel	3,131	1,468	4,599	6,583
Catering supplies	1,500	703	2,203	2,230
Volunteer clothing/training	5,116	2,400	7,516	7,384
Event expenditure	3,158	1,481	4,639	14,248
Total direct spending	20,759	9,735	30,494	45,175

23 Support costs for charitable activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Employee costs not included in direct costs				
Salaries - Administrative staff	31,201	14,628	45,829	62,154
Defined benefit pension cost - administrative staff	1,067	500	1,567	2,457
Mileage and other expenses	132	62	194	34
Premises Expenses				
Rent payable under operating leases	32,025	15,015	47,040	24,585
Rates and water charges	436	204	640	879
Light heat and power	282	132	414	10,908
Administrative overheads				
Telephone, fax and internet	2,621	1,229	3,850	3,403
Design, printing and stationery	908	426	1,334	1,967
Repairs and computer costs	234	109	343	1,881
PR and consultancy	204	96	300	6,100
Advertising	147	69	216	516
Sundry expenses	746	350	1,096	2,418
Insurance	3,769	1,767	5,536	10,166
Financial costs				
Bank charges	218	-	218	214
Depreciation & Amortisation in total for the period	2,322	-	2,322	68,867
Total support costs	76,312	34,587	110,899	196,549

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Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

24 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Professional fees	1,472	690	2,162	3,840
Accountancy	6,863	3,217	10,080	8,400
Total Governance costs	8,335	3,907	12,242	12,240

25 Total Charitable expenditure

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total direct spending	B2a 20,759	9,735	30,494	45,175
Total support costs	B2d 76,312	34,587	110,899	196,549
Total Governance costs	B2e 8,335	3,907	12,242	12,240
Total charitable expenditure	B2 105,406	48,229	153,635	253,964

26 Expenditure on raising funds and costs of investment management

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Gross wages and salaries - fundraising activities	18,441	8,646	27,087	34,176
Total fundraising costs	B1 18,441	8,646	27,087	34,176