

WILLIAM WILSON



WILLIAM WILSON  
Chartered Accountants

---

25 Shore Road  
Holywood  
BT18 9HX

---

+44 (0) 28 9592 0240  
[www.wwaccountancy.com](http://www.wwaccountancy.com)

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

**Annual Report and Financial Statements**

**31 December 2024**

**Company Registration Number: NI061293**

**Charity Registration Number: NIC100247**

**SOS N.I.**

**Report and accounts for the year ended 31 December 2024**

**Contents**

	Page
<b>Trustees' Annual Report</b>	1
<b>Statement of directors' responsibilities</b>	19
<b>Independent Accountant's Report</b>	21
<b><i>Funds Statements:-</i></b>	
Statement of Financial Activities	23
Statement of Financial Activities - Prior Year statement	24
Movements in funds	25
Summary of funds	25
<b>Balance sheet</b>	26
<b>Notes to the accounts</b>	28

## **SOS N.I.**

### **Trustees' Annual Report for the year ended 31 December 2024**

The Trustees present their Report and Accounts for the year ended 31 December 2024, 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

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

25 Shore Road  
Holywood  
Northern Ireland, BT18 9HX

**SOS N.I.**

**Trustees' Annual Report for the year ended 31 December 2024**

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

Mr P Loughins  
Mrs S C Henderson  
Miss M Dunne  
Mr D J Maguire  
Mr D G Mark  
Ms V Ball

**The following persons served as Trustees during the year ended 31 December 2024 :-**

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

<b>Name</b>	<b>Appointed</b>	<b>Resigned/Retired</b>
Mr M J Brooks		27 November 2024
Mr P Loughins		
Mrs S C Henderson		
Miss M Dunne		
Mr D J Maguire		
Mr D G Mark		
Ms V Ball	2 October 2024	

All the trustees are also members of the charity.

**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.

## SOS N.I.

### Trustees' Annual Report for the year ended 31 December 2024

#### ***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 2024 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.

#### *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.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2024

***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

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

**The main achievements and performance of the charity during the year**

*2024: A Pivotal Year of Challenge and Change*

2024 was a pivotal year for SOS NI, one that tested the resilience and determination of the organisation at every level. The first half of the year was marked by the sudden loss of expected government funding streams creating significant financial uncertainty and placing the future of the charity at risk.

In response, the Board of Trustees acted swiftly and decisively, undertaking a full strategic and financial review and initiating a series of bold measures to safeguard the charity's operations and impact.

What followed in the remainder of 2024 and into the first half of 2025, was a remarkable turnaround: through strong leadership, strategic communications, targeted fundraising, cost-saving reforms, and a renewed focus on partnership-building with existing and new stakeholders. SOS NI not only survived but also laid the foundations for long-term sustainability.

However, the Board remains fully aware that the external environment for charities remains highly challenging, and while considerable progress has been made, SOS NI, like all small charities, is vulnerable. Continued focus on income diversification, partnership building and strategic investment is needed to ensure long-term viability.

As the charity prepares to enter its 20th year, 2024 will be remembered as a year of difficult decisions, strategic reinvention, renewed commitment to the people and communities we serve, and gratitude to all who supported us through advocacy and/or funding.

## SOS N.I.

### Trustees' Annual Report for the year ended 31 December 2024

#### *1. Night-Time Response Services*

SOS NI continued to deliver Night-Time Response Services every Friday and Saturday night from 10.30pm to 3.30am, operating from a new base in Rosemary Street in central Belfast.

This work provided critical front-line support to over 1,600 individuals in 2024. Volunteers and staff responded to a wide range of issues including:

- Mental health crises
- Substance misuse (alcohol and drugs)
- Assault, including violence against women and girls, and spiking incidents
- Homelessness
- Suicide risk and de-escalation

By offering on-the-ground interventions and safe space recovery services, the Night- Time Team helped relieve pressure on emergency services, particularly the Police Service of Northern Ireland (PSNI) and the Northern Ireland Ambulance Service (NIAS).

Our work often prevented the need for A&E admissions or police custody by providing immediate care, de-escalation, emergency first-aid, and onward referral.

#### *2. Concert and Festival Welfare Services*

In 2024, SOS NI supported 30 large-scale concerts and festivals, providing dedicated welfare services and safe space facilities on-site. These events included high-risk gatherings with large youth audiences and high levels of alcohol and drug consumption.

Our welfare teams:

- Supported nearly 1,000 individuals in distress or under the influence
- Provided on-site recovery and safe transport home
- Worked in partnership with event organisers, promoters, PSNI, and medical teams to keep attendees safe

The introduction of a formal charging model for these services in 2024 helped to professionalise our event offering and provided a scalable income stream that now contributes directly to covering core costs.

## SOS N.I.

### Trustees' Annual Report for the year ended 31 December 2024

#### *3. Day-Time Respite Services*

Renamed Compassion in Action and supported by the National Lottery Community Fund following a successful pilot in 2022/23, our Day-Time Response Programme operated from Belfast City Centre between 2pm and 6pm, Monday to Thursday.

In 2024, the team supported approximately 500 individuals, providing vital early intervention and compassionate care. Often acting as a bridge between immediate crisis and longer-term support, the service played a key role in reaching vulnerable people who may not otherwise engage with statutory services.

Support included:

- Mental health and emotional wellbeing support
- Compassionate engagement with street sleepers and people experiencing homelessness
- Administration of Naloxone in cases of opioid overdose in collaboration with emergency services.
- Signposting and transport to accommodation, detox, or recovery services
- Provision of essentials including clothing, hygiene products, and food

This programme continues to act as a valuable support system for PSNI, NIAS, and community partners by managing low-level crises in a trauma-informed, non-judgmental and compassionate way.

Our presence at high-risk events and in the heart of Belfast's daytime and nighttime economy continues to ease pressure on public services and has been recognised as a vital community and emergency response asset.

#### *4. Refugee Transport Programme*

In a collaboration with the Bryson Group, SOS NI delivered a Refugee Transport Programme in 2024 to provide safe, dignified, and trauma-informed transport for families newly arrived in Northern Ireland.

Impact highlights:

- Transported individuals and families from arrival centres to accommodation
- Offered compassionate welcome support through trained volunteers
- Helped ease transition into local communities and support systems
- Provided emergency relocation services as required

This initiative reflects SOS NI's commitment to inclusion, dignity, and safe passage, especially for those fleeing conflict or persecution.

## SOS N.I.

### Trustees' Annual Report for the year ended 31 December 2024

#### *Annual Service Delivery*

In total, SOS NI delivered more than 2500 interventions during 2024 and supporting many thousands more with indirect support.

The total supported can be broken down into were 49% male and 51% female. 21% were taken to a safe place which included A&E and 8% were classed as clients needing crisis/medical intervention.

Our presence at high-risk events and in the heart of Belfast's nightlife continues to ease pressure on public services and has been recognised as a vital community and emergency response asset.

#### *Planning, Leadership and Strategic Oversight*

Following a difficult financial year, the Trustees of SOS NI undertook a detailed strategic and financial review in late 2024.

This process was led internally by the Board, with support from Danellen Consulting, who were appointed on a retained basis to provide interim CEO capacity and strategic advisory support.

Together the team worked to build the charity's external profile, strengthen stakeholder relationships, and drive a focused income generation strategy, resulting in renewed engagement with key funders, event organisers, and corporate supporters.

Our outsourced accountancy services provided essential financial oversight and compliance support, with the core strategic and operational effort led by the Trustees supported by Danellen Consulting.

Together, they undertook detailed cash-flow analysis, developed contingency scenarios, and set out clear income generation targets aligned with the charity's sustainability ambitions.

This collaborative effort resulted in greater financial discipline, stronger governance, and a renewed sense of strategic direction positioning SOS NI as a resilient and forward- looking organisation as it approaches its 20th anniversary.

## SOS N.I.

### Trustees' Annual Report for the year ended 31 December 2024

#### *Profile Raising and Stakeholder Engagement*

In late 2024, and into 2025, SOS NI placed a renewed focus on public profile and stakeholder engagement to raise awareness of its life-saving work and strengthen relationships with key decision-makers.

As part of this strategic approach, the charity welcomed several high-profile visitors to its operations in Belfast, which helped shine a light on the challenges faced by vulnerable people and the unique value SOS NI brings to the community.

- Fleur Anderson MP, UK Shadow Minister for Northern Ireland, visited in to meet frontline volunteers and learn more about SOS NI's work on substance misuse and homelessness. She praised the charity's collaborative model and commitment to compassionate care on the streets of Belfast.

- Minister for Health Mike Nesbitt MLA spent time with SOS NI teams witnessing first-hand the impact of the charity's outreach and recovery support services. His visit focused on mental health and addiction and opened the door to future collaboration with public health stakeholders.

- Minister for Justice Naomi Long MLA visited to observe SOS NI's work and discuss the charity's partnership with PSNI and the Purple Flag Initiative. She acknowledged the importance of third-sector organisations like SOS NI in reducing harm and supporting vulnerable people in high-risk situations.

These visits significantly enhanced the charity's visibility and reinforced the message that SOS NI is a trusted partner in addressing some of Northern Ireland's most pressing social issues. Media coverage and sector engagement arising from these visits helped attract new funders, volunteers, and collaborative opportunities.

#### *Welcoming Richard Dormer as SOS NI Ambassador*

In early 2025, SOS NI was honoured to welcome acclaimed actor and writer Richard Dormer as our official Ambassador. Richard's support marks a significant milestone in raising public confidence in our mission and expanding awareness of the life-saving work delivered by our volunteer teams. As a proud Belfast native, Richard brings warmth, authenticity, and visibility to our cause helping to elevate the profile of SOS NI across Northern Ireland and beyond.

His appointment energised our fundraising and public engagement efforts, with media coverage and social content reaching new audiences and reinforcing the value of community-led safeguarding. Richard's heartfelt message, filmed on board the SOS NI bus and on the streets of a very cold Belfast in February, highlights the humanity and urgency of our work and is a powerful tool in galvanising public and corporate support.

Watch Richard's video here: [https://youtu.be/Mm7Lnqu\\_x90](https://youtu.be/Mm7Lnqu_x90). Viewer discretion advised.

## SOS N.I.

### Trustees' Annual Report for the year ended 31 December 2024

#### *University Engagement and Student Support*

In 2024, SOS NI expanded its collaboration with both Queen's University Belfast (QUB) and Ulster University to support student wellbeing and reduce risk-taking behaviours among young people.

Our presence during Results Night, Freshers' Week, the St Patrick's Day Festival, Halloween and other key calendar moments provided vital on-the-ground welfare support, helping young people and students stay safe while socialising.

Additionally, our team delivered a Tuesday night Mental Wellbeing Drop-In Clinic at QUB McClay Library, offering non-judgmental listening, mental health signposting, and recovery support at a time when many students feel most vulnerable.

These efforts are part of a broader strategy to reduce harm, build trust in SOS NI services, promote safer night-life activities, and ensure that young people in Belfast have access to compassionate, immediate care when they need it most.

#### *Cost-Savings and Sustainability Measures*

##### *Operational Efficiencies and In-Kind Support*

To address financial pressures, the charity implemented a comprehensive cost-saving programme throughout 2024 and early 2025. This included renegotiation of insurance policies, fleet maintenance, utility providers, and administrative services.

A major boost came through securing three years of free warehouse space, thanks to a generous in-kind partnership with Belfast City Sightseeing Tours. This arrangement, worth an estimated £20,000, allowed for secure storage of SOS NI's fleet, equipment, and supplies, freeing up vital resources for direct service delivery.

##### *Office Relocation*

Building on the foundation laid in 2024, the charity relocated in early 2025 to modern, smaller office space with improved rental terms. This move enhanced both functionality and financial efficiency, reflecting the organisation's commitment to lean and impact- focused operations.

## SOS N.I.

### Trustees' Annual Report for the year ended 31 December 2024

#### *Income Generation and Fundraising*

Despite the loss of forecasted government funding and a general downturn in public donations during the year, SOS NI successfully secured new support from several sources, including:

- The National Lottery Awards for All
- Garfield Weston Foundation
- LCN (Licensing and Catering News) Awards fundraiser
- Belfast City Council and PSNI Community Safety Funds

These and other donations enabled the charity to relaunch public fundraising appeals, invest in new volunteer training, and continue frontline services without interruption.

This achievement is particularly significant given the wider funding landscape for charities across Northern Ireland. As highlighted by both NICVA and CO3, the voluntary and community sector in Northern Ireland continues to face unprecedented funding pressures, with a number of high-profile charities forced to close in 2024 and 2025 due to funding shortfalls, rising costs, and the withdrawal of key government support.

This withdrawal included the Department of Health's Mental Health Fund and the halving of the anticipated Core Grant Scheme, from £3.6 million to £1.8 million left many organisations without critical support, with over 90% of applicants to the Core Fund unsuccessful.

At the same time, operating costs for frontline charities have risen sharply, while donor fatigue and economic pressures have led to a reduction in giving across the sector.

Against this backdrop, SOS NI's ability to diversify its income and secure new partners represents a markable success and set a strong foundation for future sustainability.

#### *Charging Model for Concert and Event Services*

In 2024, SOS NI introduced a formal charging model for welfare services provided at commercial concerts and festivals. This marked a significant step toward long-term sustainability and professionalisation of our service offer.

The model has enabled the charity to deliver a more consistent, high-quality response while generating a new, scalable income stream that is reinvested directly into frontline delivery.

Its success has also opened the door to strengthened relationships with promoters, event organisers, and civic stakeholders positioning SOS NI as a trusted and dependable welfare partner.

## SOS N.I.

### Trustees' Annual Report for the year ended 31 December 2024

#### *The Compass Alliance*

In late 2024 we developed the Compass Alliance, a new multi-agency initiative developed by SOS NI to build cross-sector support for vulnerable individuals and raise funds from corporate sources.

This unique initiative, which was soft-launched in Spring 2025, brings together stakeholders from statutory, community, business, and academic sectors to co-create solutions, raise awareness, and attract new income streams.

The Alliance has already helped open important conversations with public health funders, BIDs, event promoters, and corporate CSR partners. It represents an important next step in our journey, moving beyond emergency response to become a driver of long-term systemic change.

#### *Governance and Board Development*

SOS NI recognises the vital importance of strong governance in ensuring transparency, accountability, and long-term organisational resilience. In 2024, the Board of Trustees underwent a period of renewal and strengthening, marking a new chapter for the charity.

At the Annual General Meeting in November, Victoria (Tori) Ball was appointed to the Board. A former active volunteer, Tori brings lived experience and passion for the mission and has played a pivotal role in reinvigorating the charity's strategic communications and fundraising efforts. Her appointment reflects the Board's commitment to valuing volunteer insights and nurturing leadership from within the SOS NI community.

Sincere thanks were extended to Pete Loughins, who stepped down as Chair in 2024 following a long and distinguished period. A founding influence in the charity's early development, Pete has helped shape the organisation's mission, culture, and reputation. His calm, strategic leadership as both former CEO and Chair was especially critical during previous times of uncertainty offering clarity, courage, and direction when most needed. His decision to remain on the Board as a Trustee into 2025 has provided welcome continuity and mentorship during this important transitional phase.

The Board welcomed Mags Dunne as the new Chair. With a strong background in human resources and third-sector leadership, Mags brings renewed energy and strategic focus to the role. Her appointment signals a continued commitment to sound governance and a sustainable future for SOS NI.

Finally, the Board said a fond farewell to Maurice Brooks, who stepped down in 2024 after more than a decade of dedicated service. Maurice's wisdom, integrity, and unwavering commitment have had a lasting impact on the organisation. His steady presence supported SOS NI through both growth and challenge, and he leaves with the heartfelt gratitude and best wishes of the entire team.

## **SOS N.I.**

### **Trustees' Annual Report for the year ended 31 December 2024**

#### *Volunteers and Capacity Building*

SOS NI's impact continues to be made possible by the dedication of its people, particularly our volunteer team, who remain at the heart of everything we do. In 2024, over 130 trained volunteers contributed thousands of hours to support vulnerable individuals in crisis, often in high-pressure environments and at unsociable hours. Their professionalism, compassion, and adaptability remain among the charity's greatest assets.

A defining feature of our approach is the volunteer-led model, which enables us to deliver high-impact, person-centred interventions while creating a strong culture of trust, empathy, and community connection. Our Volunteer Team Leaders play a pivotal role in this structure. Not only do they co-ordinate frontline welfare operations, including night-time shifts, large-scale concerts, and city-centre outreach, but they also recruit and mentor new volunteers, support the delivery of training, and model best practice in trauma-informed care. Their lived experience and leadership are central to the peer-led ethos that underpins the SOS NI approach.

In 2024, we invested in new training pathways, including updated welfare protocols and trauma-informed care modules, to ensure our teams had the tools and confidence to respond safely and effectively. We welcomed more than 20 new volunteers into the organisation, further strengthening our operational capacity and broadening the skillset across our response teams.

Looking ahead, volunteer development will remain a core strand of our strategic plan. We are committed to ensuring that all volunteers feel valued, supported, and empowered and that the experience of volunteering with SOS NI continues to be rewarding, inclusive, and impactful. This commitment will be critical as we scale our services in response to rising community need and prepare for the charity's 20th anniversary in 2026.

## SOS N.I.

### Trustees' Annual Report for the year ended 31 December 2024

#### *Looking Ahead*

The Board's decision to appoint a full-time Chief Executive Officer from October 2025, following an open and competitive recruitment process, marks a significant milestone in SOS NI's journey towards long-term stability and growth. This strategic investment in leadership comes at a pivotal time, building on the progress made throughout 2024 and the sharp pivot undertaken by the Board in early 2025 to safeguard the future of the charity.

The incoming CEO will be tasked with advancing income diversification, strengthening our public profile, and developing further engagement with key stakeholders and delivery partners - new and existing. A key priority will be to build on the sustainable income plan to close the remaining funding gaps projected in 2026 and 2027, while responding to rising demand for services across Belfast and beyond.

Central to this next phase will be the further development of the Compass Alliance and the launch of a new three-year strategy for 2026 - 2029, setting out a bold and measurable vision for impact, advocacy, and operational excellence. The charity is also exploring new opportunities for corporate partnerships and concert/festival service provision, all aimed at reinforcing SOS NI's role as a trusted frontline welfare provider and thought leader in harm reduction and trauma-informed care.

While we are entering this phase with renewed energy and a more resilient operational platform, the financial landscape for charities in Northern Ireland remains fragile. Continued inflationary pressures, increasing demand for services, and a shrinking pool of grant funding mean that we cannot afford to become complacent. Forward projections are based on conservative estimates and known funding pipelines, and while they reflect growing confidence, they also highlight the ongoing need for vigilance, adaptability, and strategic partnership.

## **SOS N.I.**

### **Trustees' Annual Report for the year ended 31 December 2024**

#### *Conclusion*

While 2024 was a challenging and pivotal year, it also proved the strength, resilience, and relevance of SOS NI. Through decisive leadership, focused fundraising, and a whole-organisation effort, we have taken steps to stabilise our financial position, restored public confidence, and laid strong foundations for the future.

Thanks to the dedication of our staff and volunteers, the generosity of our funders, and the support of civic and community partners, we are now entering a period of renewed momentum. The systems, strategies, and relationships now in place will enable us to deliver even greater impact in the years ahead, particularly for those most at risk.

To our current funders and stakeholders, we remain deeply grateful for your belief in our mission. Your support has not only sustained our work but has made innovation and progress possible at a time of real need. As we move towards our 20th anniversary year in 2026, we do so with cautious optimism, purpose, and a shared commitment to delivering compassionate, frontline services that save lives and support the development of a safe Belfast in which to live, work and visit.

We are under no illusion about the ongoing challenges that lie ahead. But our experience in 2024 has proven that SOS NI is capable of evolving, adapting, and responding with agility and compassion. With a strengthened leadership team, a clear strategic plan, and the continued support of our partners, we are well placed to navigate uncertainty and continue building a more sustainable and impactful future for this essential organisation.

## **SOS N.I.**

### **Trustees' Annual Report for the year ended 31 December 2024**

Results for the financial year ended 31 December 2024 are provided in the Statement of Financial Activities on page 23 of the financial statements.

A summary of the assets and liabilities as at 31 December 2024 are provided in the Balance Sheet on page 26.

The financial statements should be read in conjunction with their related notes, which appear on pages 28 to 38 and have been prepared in accordance with the Charities SORP (FRS 102).

In summary:

1. Total incoming resources have decreased by 23% to £122,833 (2023: £159,296)
2. Total resources expended have increased by 13% to £204,293 (2023: £180,722)
3. There was a net deficit of £81,460 in the year (2023: £21,426).

#### ***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.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2024

***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.

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.

## SOS N.I.

### Trustees' Annual Report for the year ended 31 December 2024

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.

#### *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 2024*

The financial position of the charity at 31 December 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
<b>Net expenditure</b>	(81,460)	(21,426)
Unrestricted Revenue Funds available for the general purposes of the charity	116,639	198,099
<b>Total Unrestricted Funds</b>	<b>116,639</b>	<b>198,099</b>
<b>Total Funds</b>	<b>116,639</b>	<b>198,099</b>

**SOS N.I.**

**Trustees' Annual Report for the year ended 31 December 2024**

***Financial review of the position at the reporting date, 31 December 2024 .***

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 £81,460.

***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

SOS N.I.

**Trustees' Annual Report for the year ended 31 December 2024**

**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.

**SOS N.I.**

**Trustees' Annual Report for the year ended 31 December 2024**

**Method of preparation of accounts - Small company provisions**

The financial statements are set out on pages 23 to 38.

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 16 December 2025.

A handwritten signature in black ink, appearing to read "Miss M Dunne".

**Miss M Dunne**  
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 2024**

I report on the financial statements of the charitable company on pages 23 to 38 for the year ended 31 December 2024 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 28.

#### **Respective responsibilities of the Trustees and the Independent Examiner**

As described on page 19, 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.

**SOS N.I.**

**Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2024**

**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 16 December 2025

**SOS N.I. - Statement of Financial Activities for the year ended 31 December 2024**

**Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2024, as required by the Companies Act 2006)**

	SORP Ref	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	<b>A1</b>	94,003	-	<b>94,003</b>	101,289
Charitable activities	<b>A2</b>	-	28,125	<b>28,125</b>	56,875
Investments	<b>A4</b>	705	-	<b>705</b>	1,132
<b>Total income</b>	<b>A</b>	<b>94,708</b>	<b>28,125</b>	<b>122,833</b>	<b>159,296</b>
<b>Expenditure on:</b>					
Raising funds	<b>B1</b>	33,712	5,459	<b>39,171</b>	27,087
Charitable activities	<b>B2</b>	142,456	22,666	<b>165,122</b>	153,635
<b>Total expenditure</b>	<b>B</b>	<b>176,168</b>	<b>28,125</b>	<b>204,293</b>	<b>180,722</b>
Net gains on investments	<b>B4</b>	-	-	-	-
<b>Net expenditure for the year</b>		<b>(81,460)</b>	<b>-</b>	<b>(81,460)</b>	<b>(21,426)</b>
<b>Transfers between funds</b>	<b>C</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>(81,460)</b>	<b>-</b>	<b>(81,460)</b>	<b>(21,426)</b>
<b>Net movement in funds</b>		<b>(81,460)</b>	<b>-</b>	<b>(81,460)</b>	<b>(21,426)</b>
<b>Reconciliation of funds:-</b>					
<b>Total funds brought forward</b>		198,099	-	<b>198,099</b>	219,525
<b>Total funds carried forward</b>		<b>116,639</b>	<b>-</b>	<b>116,639</b>	<b>198,099</b>

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 2024**

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

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	<b>A1</b>	101,289	-	<b>101,289</b>
Charitable activities	<b>A2</b>	-	56,875	<b>56,875</b>
Investments	<b>A4</b>	1,132	-	<b>1,132</b>
<b>Total income</b>	<b>A</b>	<b>102,421</b>	<b>56,875</b>	<b>159,296</b>
<b>Expenditure on:</b>				
Raising funds	<b>B1</b>	18,441	8,646	<b>27,087</b>
Charitable activities	<b>B2</b>	105,406	48,229	<b>153,635</b>
<b>Total expenditure</b>	<b>B</b>	<b>123,847</b>	<b>56,875</b>	<b>180,722</b>
<b>Net expenditure for the year</b>		<b>(21,426)</b>	<b>-</b>	<b>(21,426)</b>
<b>Net movement in funds</b>		<b>(21,426)</b>	<b>-</b>	<b>(21,426)</b>
<b>Reconciliation of funds:-</b>				
<b>Total funds brought forward</b>	<b>E</b>	219,525	-	<b>219,525</b>
<b>Total funds carried forward</b>		<b>198,099</b>	<b>-</b>	<b>198,099</b>

**All activities derive from continuing operations**

**SOS N.I. - Statement of Financial Activities for the year ended 31 December 2024**

**SOS N.I. - Resources applied in the year ended 31 December 2024 towards fixed assets for Charity use:-**

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	(81,460)	(21,426)
Resources applied on functional fixed assets	(24,308)	-
<b>Net resources available to fund charitable activities</b>	<b><u>(105,768)</u></b>	<b><u>(21,426)</u></b>

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

The notes attached on pages 28 to 38 form an integral part of these accounts.

**Movements in revenue and capital funds for the year ended 31 December 2024**

**Revenue accumulated funds**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	198,099	-	198,099	219,525
Recognised gains and losses before transfers	(81,460)	-	(81,460)	(21,426)
	<b>116,639</b>	<b>-</b>	<b>116,639</b>	<b>198,099</b>
<b>Closing revenue funds</b>	<b><u>116,639</u></b>	<b><u>-</u></b>	<b><u>116,639</u></b>	<b><u>198,099</u></b>

**Summary of funds**

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	116,639	-	116,639	198,099
<b>Total funds</b>	<b><u>116,639</u></b>	<b><u>-</u></b>	<b><u>116,639</u></b>	<b><u>198,099</u></b>

The notes attached on pages 28 to 38 form an integral part of these accounts.

**SOS N.I. - Balance Sheet as at 31 December 2024**

	SORP		
	Note Ref		2023
		2024	£
		£	£
<b>Fixed assets</b>	<b>A</b>		
Tangible assets	10 <b>A2</b>	26,109	4,128
<b>Total fixed assets</b>		<u>26,109</u>	<u>4,128</u>
<b>Current assets</b>	<b>B</b>		
Debtors	11 <b>B2</b>	7,076	22,727
Cash at bank and in hand	<b>B4</b>	90,110	176,323
<b>Total current assets</b>		<u>97,186</u>	<u>199,050</u>
<b>Creditors: amounts falling due within one year</b>	12 <b>C1</b>	<u>(6,656)</u>	<u>(5,079)</u>
<b>Net current assets</b>		90,530	193,971
<b>The total net assets of the charity</b>		<u>116,639</u>	<u>198,099</u>

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

**Unrestricted Funds**

Unrestricted Revenue Funds	14 <b>D3</b>	116,639	198,099
<b>Total charity funds</b>		<u>116,639</u>	<u>198,099</u>

**SOS N.I. - Balance Sheet as at 31 December 2024**

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 21.

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.



**Miss M Dunne**

Trustee

Approved by the board of trustees on 16 December 2025

**The notes attached on pages 28 to 38 form an integral part of these accounts.**

## SOS N.I.

### Notes to the Accounts for the year ended 31 December 2024

#### 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.

## SOS N.I.

### Notes to the Accounts for the year ended 31 December 2024

#### 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*'

## SOS N.I.

### Notes to the Accounts for the year ended 31 December 2024

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 value over 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.

##### **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.

## SOS N.I.

### Notes to the Accounts for the year ended 31 December 2024

#### 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

2024	2023
£	£

The net (deficit)/surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets	2,327	2,322
Pension costs	993	1,567
	<u>993</u>	<u>1,567</u>

#### 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.

#### 6 Staff costs and emoluments

##### Salary costs

2024	2023
£	£

Gross Salaries excluding trustees and key management personnel	68,277	72,916
Employer's operating costs of defined contribution pension schemes	993	1,567

##### Total salaries, wages and related costs

<u>69,270</u>	<u>74,483</u>
---------------	---------------

## SOS N.I.

### Notes to the Accounts for the year ended 31 December 2024

<b>Numbers of full time employees or full time equivalents</b>	<b>2024</b>	<b>2023</b>
The average number of total staff employed in the year was	<u>2</u>	<u>3</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

	<b>Land and Buildings</b>	<b>Plant &amp; Machinery</b>	<b>Motor Vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 January 2024	-	18,930	588,180	607,110
Additions	-	-	24,308	24,308
<b>At 31 December 2024</b>	<u>-</u>	<u>18,930</u>	<u>612,488</u>	<u>631,418</u>
<b>Depreciation</b>				
At 1 January 2024	-	16,603	586,379	602,982
Charge for the year	-	2,327	-	2,327
<b>At 31 December 2024</b>	<u>-</u>	<u>18,930</u>	<u>586,379</u>	<u>605,309</u>
<b>Net book value</b>				
At 31 December 2024	<u>-</u>	<u>-</u>	<u>26,109</u>	<u>26,109</u>
At 31 December 2023	<u>-</u>	<u>2,327</u>	<u>1,801</u>	<u>4,128</u>

#### 11 Debtors

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Prepayments and accrued income	4,556	22,727
Other debtors	2,520	-
	<u>7,076</u>	<u>22,727</u>

## SOS N.I.

### Notes to the Accounts for the year ended 31 December 2024

12 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	4,052	2,126
Accruals	1,920	840
PAYE, NIC VAT and other taxes	425	799
Other creditors	259	1,314
	<u>6,656</u>	<u>5,079</u>

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

At 31 December 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	26,109	-	-	26,109
Current Assets	97,186	-	-	97,186
Current Liabilities	(6,656)	-	-	(6,656)
	<u>116,639</u>	<u>-</u>	<u>-</u>	<u>116,639</u>

At 1 January 2024	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>

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

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	See Note 15 £	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	198,099	(81,460)	-	116,639
<b>Total unrestricted and designated funds</b>	<u>198,099</u>	<u>(81,460)</u>	<u>-</u>	<u>116,639</u>
<b>Total charity funds</b>	<u>198,099</u>	<u>(81,460)</u>	<u>-</u>	<u>116,639</u>

## SOS N.I.

### Notes to the Accounts for the year ended 31 December 2024

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	94,708	(176,168)	-	(81,460)
<b>Restricted funds:-</b>				
Community Foundation	28,125	(28,125)	-	-
	<u>122,833</u>	<u>(204,293)</u>	<u>-</u>	<u>(81,460)</u>

#### 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.

#### 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.

SOS N.I.

Detailed analysis of income and expenditure for the year ended 31 December 2024 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 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
<b>Donations and gifts from individuals</b>				
Voluntary donations	18,771	-	<b>18,771</b>	28,792
Belfast Hotel Group	5,000	-	<b>5,000</b>	10,000
Belsonic	20,500	-	<b>20,500</b>	7,000
Woven Housing Association	1,000	-	<b>1,000</b>	-
Ulster Garden Villages	19,432	-	<b>19,432</b>	-
Gordon's Chemist	3,000	-	<b>3,000</b>	3,000
Belfast One	-	-	-	5,000
SD Event Management	6,000	-	<b>6,000</b>	-
Garfield Weston Foundation	-	-	-	20,000
FSD	-	-	-	6,997
Anonymous	7,900	-	<b>7,900</b>	3,500
AVA Festival	1,500	-	<b>1,500</b>	1,500
UP Productions	1,500	-	<b>1,500</b>	-
Queens University	4,400	-	<b>4,400</b>	-
Newtonbreda Prebyterian Church	5,000	-	<b>5,000</b>	-
LFT Charitable Trust	-	-	-	10,500
Hendersons	-	-	-	5,000
<b>Total donations and gifts from individuals</b>	<b>94,003</b>	<b>-</b>	<b>94,003</b>	<b>101,289</b>
<b>Total Donations and Legacies</b>	<b>94,003</b>	<b>-</b>	<b>94,003</b>	<b>101,289</b>
	<b>A1</b>			

SOS N.I.

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

19 Charitable income from funders

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
<b>Contractual payments from public bodies to fund charitable activities</b>				
Public Health Authority	-	-	-	43,750
Community Foundation	-	28,125	28,125	13,125
<b>Total contractual payments from public bodies</b>	<b>-</b>	<b>28,125</b>	<b>28,125</b>	<b>56,875</b>
<b>Total Charitable income from funders</b>	<b>-</b>	<b>28,125</b>	<b>28,125</b>	<b>56,875</b>

20 Total Income from charitable activities

	Current year Unrestricted Funds £ 2024	Current year Restricted Funds £ 2024	Current year Total Funds £ 2024	Prior Year Total Funds £ 2023
Total Charitable income from funders	-	28,125	28,125	56,875
<b>Total from charitable activities</b>	<b>-</b>	<b>28,125</b>	<b>28,125</b>	<b>56,875</b>

21 Investment income

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Bank Interest Receivable	705	-	705	1,132
<b>Total investment income</b>	<b>705</b>	<b>-</b>	<b>705</b>	<b>1,132</b>

SOS N.I.

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

22 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Relief driver	2,313	375	2,688	1,400
Pro Paramedics/Medical and PPE supplies	744	120	864	213
Vehicle maintenance	1,424	231	1,655	9,924
Vehicle fuel	4,363	707	5,070	4,599
Catering supplies	-	-	-	2,203
Volunteer clothing/training	4,484	726	5,210	7,516
Event expenditure	-	-	-	4,639
<b>Total direct spending</b>	<b>13,328</b>	<b>2,159</b>	<b>15,487</b>	<b>30,494</b>

23 Support costs for charitable activities

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
<b>Employee costs not included in direct costs</b>				
Salaries - Administrative staff	10,744	1,740	12,484	45,829
Defined benefit pension cost - administrative staff	133	22	155	1,567
Temporary staff and recruitment	15,027	2,433	17,460	-
Mileage and other expenses	2,368	383	2,751	194
<b>Premises Expenses</b>				
Rent payable under operating leases	28,057	4,541	32,598	47,040
Rates and water charges	184	30	214	640
Light heat and power	485	78	563	414
<b>Administrative overheads</b>				
Telephone, fax and internet	3,117	505	3,622	3,850
Design, printing and stationery	1,485	240	1,725	1,334
Repairs and computer costs	383	62	445	343
PR and consultancy	-	-	-	300
Advertising	-	-	-	216
Sundry expenses	1,493	242	1,735	1,096
Insurance	5,754	931	6,685	5,536
Communication support	2,066	334	2,400	-
<b>Financial costs</b>				
Bank charges	136	-	136	218
Depreciation & Amortisation in total for the period	2,327	-	2,327	2,322
<b>Total support costs</b>	<b>73,759</b>	<b>11,541</b>	<b>85,300</b>	<b>110,899</b>

SOS N.I.

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

24 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Professional fees	3,662	593	4,255	2,162
Accountancy	8,675	1,405	10,080	10,080
Consultancy	43,032	6,968	50,000	-
<b>Total Governance costs</b>	<b>55,369</b>	<b>8,966</b>	<b>64,335</b>	<b>12,242</b>

25 Total Charitable expenditure

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total direct spending	<b>B2a</b> 13,328	2,159	<b>15,487</b>	30,494
Total support costs	<b>B2d</b> 73,759	11,541	<b>85,300</b>	110,899
Total Governance costs	<b>B2e</b> 55,369	8,966	<b>64,335</b>	12,242
<b>Total charitable expenditure</b>	<b>B2</b> <b>142,456</b>	<b>22,666</b>	<b>165,122</b>	<b>153,635</b>

26 Expenditure on raising funds and costs of investment management

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Gross wages and salaries - fundraising activities	32,991	5,342	<b>38,333</b>	27,087
Defined contribution pension costs - fundraising activities	721	117	<b>838</b>	-
<b>Total fundraising costs</b>	<b>B1</b> <b>33,712</b>	<b>5,459</b>	<b>39,171</b>	<b>27,087</b>