

**South Belfast Alternatives
Company Limited by Guarantee
Financial Statements
Year Ended 31 March 2023**

Company No: NI624139

Charity No: NIC100790

South Belfast Alternatives
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Year Ended 31 March 2023

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**South Belfast
Alternatives
Information**

Year Ended 31
March 2023

Trustees

The Trustees who served the charity during the period were as follows:

Mr E Rainey
Mr B Smith
Ms D Wright
Mr G Bowden

Secretary

Mr T Winstone

Registered Office

33 Donegall Pass
Belfast
BT7 1DQ

Independent Examiner

Arro Group Ltd
Accountants
254 Suffolk Road Belfast
BT11 9PB

Bankers

Danske Bank
Donegall Square West Belfast
BT1 6JS

South Belfast Alternatives
Report of the Trustees
Year Ended 31 March 2023

Structure, Governance & Management

Governing Document

The organisation is a private company limited by guarantee, incorporated on 16th April 2014 and registered as a charity on 30th October 2014, charity number NIC100790. The company was established under a Memorandum of Association and is governed under its Articles of Association.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting.

Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

South Belfast Alternatives has a Management Committee who meet 6 times per year and are responsible for the strategic direction and policy of the charity. At present the Committee has eight members from a variety of professional backgrounds relevant to the work of the charity. The Secretary also sits on the Committee but has no voting rights. South Belfast Alternatives falls under the umbrella of Northern Ireland Alternatives Ltd.

Objectives and Activities

The company's objects and principal activities are to promote a non-violent restorative community response to justice issues in South Belfast. South Belfast Alternatives will identify needs, often in partnership with local communities and other voluntary and statutory bodies, relating to safety and conflict within communities, and will attempt to heal relationships in a restorative way. At the same time, it hopes to raise community awareness on the issues affecting young people and adults who are deemed to be at risk.

The main objectives and activities of the company are:

To organise within the community non-violent alternatives to issues of community justice. To help and work with young people in order to resolve the problems affecting their lives. To direct young people away from destructive and dangerous practices and towards healthy and constructive activities. To enable young people to personally reflect on the potentially damaging consequences of risky and criminal behaviour. To address areas of weakness and failure within the formal criminal justice system. To heal relationships within the community and to promote better relationships between the community and statutory agencies. To work towards a sustainable model of delivery for as much of the company's services as possible.

South Belfast Alternatives
Report of the Trustees (continued)
Year Ended 31 March 2023

Achievements and Performance

COVID-19 & Recovery: In terms of our COVID-19 response, practical support provided included: food and fuel vouchers, delivering much needed financial assistance to those who had been most affected by with loss of work due to the pandemic. As part of an area-based recovery plan, SBA also delivered a series of engagements with local women to address issues of isolation, social exclusion, community safety and emotional health and well-being post-covid in the PUL Donegall Pass and Sandy Row Urban Village areas. In addition, SBA continued to deliver our core projects and continued to support those most in need – young people, families, vulnerable and older people, and victims of ASB, crime and hate crime.

COMMUNITY SAFETY: SBA supported over 129 vulnerable residents and victims of ASB and crime through one-to-one support and mediation services. We provided crime prevention advice to over 200 residents as well as hosting community safety events in partnership with key statutory agencies – BCC, NIHE and PSNI. Good neighbour initiatives including the ICE project, delivered in partnership with ACT, YAP and LINC'S, provided befriending and practical support to over 100 beneficiaries during the winter months.

YOUNG PEOPLE: 360 young people benefitted from engagement in prevention / intervention programmes including our successful cross-community YAP programme. 2021-22 saw the development of RAYS (Restorative Academy for Youths) a group of 6 young people who were programme participants and are now 'Community Champions'. Their training, development and mentoring has been a large part of our programme delivery this year, growth from participants on programmes to leaders of programmes in their own youth centres. They have also explored good practice regarding wellbeing, managing stress and positive relationships.

COMMUNITY RELATIONS: SBA continues to work collaboratively with statutory agencies and in partnership with over 30 community / voluntary groups. SBA delivered a series of community relations programmes with over 600 participants engaging in a variety of cross-community and cultural programmes such as the LINC'S Cultural Festival in C.S. Lewis Square. This was a day of activities that celebrated culture and identity across South & East Belfast, including both traditional local cultures as well as new and diverse cultures in the areas, and was attended by over 300 people. The Queen's Platinum Jubilee provided an opportunity for SBA to a series of community workshops that engaged local people in preparation to host a day long intercultural celebration and street party. The events itself was attended by over 300 people from the different cultures in Donegall Pass. The LINC'S project worked with 30 core participants involved in ongoing meaningful engagement between individuals and groups from a variety of backgrounds and identities across South Belfast.

TRAINING & DEVELOPMENT & VOLUNTEERING: SBA has increased the social capital of our young people and adults through increased skills in volunteering, outreach and detached work, community development, community safety, good relations, active citizenship, and bespoke and accredited training. Over 350 young people participated in workshops and youth intervention / prevention projects including ASB, cultural awareness and diversity, healthy relationships, positive mental health & wellbeing, participative democracy and leadership training. SBA continued to build community capacity and resilience through the delivery of accredited Peer Mentoring training and, stress management.

Directors' Responsibilities

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of the affairs of the charitable company and of its financial position at the end of that period. In preparing these financial statements, the directors are required to:

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

South Belfast Alternatives
Report of the Trustees (continued)
Year Ended 31 March 2023

The Directors have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure of Information to Examiner

So far as each of the Directors in office at the date of approval of these financial statements are aware:

- There is no relevant information of which the examiner are unaware; and
- They have taken all the steps they ought to have taken as Directors in order to make themselves aware of any relevant information and to establish that the examiner are aware of that information.

Examiner

In accordance with Article 382 of the Companies Act 2006, a resolution proposing that Arro Group Ltd. be appointed as examiner of the company will be put to the Annual General Meeting.

Registered office
33 Donegall Pass
Belfast
Northern Ireland
BT7 1DQ

Signed on behalf of the trustees

.....
Tom Winstone
(Secretary)

Date: 29/11/2023

South Belfast Alternatives
Independent Examiner's Report To The Members of
South Belfast Alternatives
Year Ended 31 March 2023

We report on the accounts of the company for the year ended 31 March 2023 which are set out on pages 7 to 13.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act;
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

We have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

South Belfast Alternatives
Independent Examiner's Report To The Members of South Belfast Alternatives
Year Ended 31 March 2023

Our role is to state whether any material matters have come to our attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland;
4. That there is further information needed for a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination. No matter has come to my attention:

- 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
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Arro Group Ltd
Independent Examiners
254 Suffolk Road
Belfast
BT11 9PB

Date: 29/11/2023

South Belfast Alternatives
Statement of Financial Activities
(Incorporating an income and expenditure account)
Year Ended 31 March 2023

	Unrestricted £	Restricted £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:				
Donations and legacies	6,451	59,385	65,836	10,128
Charitable Activities	-	-	-	-
Total Income and endowments	6,451	59,385	65,836	10,128
Expenditure on:				
Charitable Activities	(4,640)	(58,812)	(63,452)	(26,370)
Total Expenditure	(4,640)	(58,812)	(63,452)	(26,370)
Net income / (expenditure) for the year	1,811	573	2,384	(16,242)
Transfers between funds				
Net movement in funds	1,811	573	2,384	(16,242)
Reconciliation of funds:	(4,303)	(12,730)	(17,033)	6,942
Prior Period Adjustment	-	-	-	(7,733)
Total Funds Carried Forward	(2,491)	(12,156)	(14,647)	(17,033)

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

South Belfast Alternatives
Balance Sheet
As at 31 March 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible assets	10	4,125	1,285
Current Assets			
Cash at bank and in hand		3,749	3,804
Total Current Assets		3,749	3,804
Creditors: amounts falling due within one year	11	(22,521)	(22,122)
NET CURRENT ASSETS		(18,772)	(18,318)
NET ASSETS		(14,647)	(17,033)
Represented by:			
Unrestricted Funds			
General	12	(2,491)	(4,303)
Restricted Funds		(12,156)	(12,730)
		(14,647)	(17,033)

For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These financial statements were approved by the members of the committee and authorised for issue on the 29th November 2023 and are signed on their behalf by:

.....
Tom Winstone
(Secretary)

Company Registration Number: NI624139
Charity Registration Number: NIC100790

The notes on pages 9 to 13 form part of these financial statements.

South Belfast Alternatives
Notes to the Financial Statements
for the year ended 31 March 2023

1 ACCOUNTING POLICIES

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

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102), and the Companies Act 2006.

b) Preparation of the accounts on a going concern basis

Due to the level of reserves in place the trustees assess that the charity is a going concern.

c) Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. General funds may be transferred to designated funds where Trustees wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

d) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item of income has been met or are fully within the control of the charity.
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

e) Donated services and facilities

In accordance with the Charities SORP (2015), the general volunteer time of supporters is not recognised.

f) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

g) Expenditure

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

Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the promotion and development of music and activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

1 ACCOUNTING POLICIES (continued)

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening the deposit or similar account

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated to expenditure on charitable activities.

j) Tangible Fixed Assets

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset Category:	Annual Rate
Fixtures, Fittings & Equipment	25% Straight line basis

The carrying values of tangible fixed assets are reviewed for impairment when events or circumstances indicate the carrying value may not be recoverable

k) Debtors

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

l) Creditors and Provisions

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

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method

n) Taxation

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

South Belfast Alternatives
Notes to the Financial Statements
for the year ended 31 March 2023

2 Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital.

3 Income from Donations and Legacies

	Unrestricted	Restricted	Total Funds 2023	Total Funds 2022
	£	£	£	£
Belfast City Council	-	-	-	-
YAP	-	1,000	1,000	5,246
GVRT	6,000	2,622	8,622	995
NIA	-	30,040	30,040	-
Include Youth	-	-	-	120
Jubilee Fund	-	3,375	3,375	-
KWSS	-	8,800	8,800	-
LTE	-	9,030	9,030	-
Other	451	-	451	404
NIHE	-	3,961	3,961	-
Urban Villages	-	-	-	3,363
DFA	-	557	557	-
Total	6,451	59,385	65,836	10,128

4 Income from Charitable Activities

	Unrestricted	Restricted	Total Funds 2023	Total Funds 2022
	£	£	£	£
Generated income	-	-	-	-
Total	-	-	-	-

5 Results for the year

The results for the year has been arrived at after charging the following:

	Total Funds 2023	Total Funds 2022
	£	£
Depreciation	1,573	589

6 Analysis of expenditure on charitable activities:

	Activities undertaken directly	Total Funds 2023	Total Funds 2022
	£	£	£
Programme Costs	59,851	59,851	22,228
Office expenses	324	324	1,729
Computer Costs	911	911	-
Sundry	-	-	45
Support costs (see note 7)	2,159	2,159	1,153
Miscellaneous	207	207	664
Travelling	-	-	551
Total	63,452	63,452	26,370

South Belfast Alternatives
Notes to the Financial Statements
for the year ended 31 March 2023

7 Analysis of governance and support costs:

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the charitable activities undertaken in the period.

Refer to the table below for the basis for apportionment and analysis of support and governance costs.

	Total 2023	Total 2022
	£	£
Bank charges	186	164
Accountancy fees	400	400
Depreciation	1,573	589
Total	2,159	1,153

8 Analysis of staff costs

No salaries or wages have been paid to employees, including the members of the committee, during the period.

9 Related Party Transactions

The charity was under the control of the board of trustees throughout the year. During the period South Belfast Alternatives Ltd entered into transactions with Northern Ireland Alternatives Ltd, a Related Party. At the Balance Sheet date the balance owed was £20,755.

None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or senior manager of the charity with organisations the charity works with must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party.

10 Tangible Fixed Assets

	Fixtures & Fittings	Total
	£	£
Cost:		
As at 1 April 2022	6,578	6,578
Additions	4,413	1,380
As at 31 March 2023	10,991	6,578
Depreciation:		
As at 1 April 2022	5,293	5,293
Charge for the year	1,573	589
As at 31 March 2023	6,866	5,293
Net Book Value:		
As at 31 March 2022	1,285	1,285
As at 31 March 2023	4,125	1,285

South Belfast Alternatives
Notes to the Financial Statements
for the year ended 31 March 2023

11 Creditors; amounts falling due within one year

	Total 2023	Total 2022
	£	£
Accruals and Deferred Income	1,766	1,766
Intercompany Transactions	20,755	20,356
Total	22,521	22,122

12 Analysis of Movements in Unrestricted Funds

	At 1 April 2022	Income	Expenditure	Prior Period Adjustment	At 31 March 2023
	£	£	£	£	£
General fund	(4,303)	6,451	(4,640)	-	(2,491)
Restricted fund	(12,730)	59,385	(58,812)	-	(12,156)
Total	(17,033)	65,836	(63,452)	-	(14,647)

Name of Description, nature and purposes of the fund
General Fund The "free reserves" after allowing for all designated funds

13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total 2023
	£	£	£
Tangible fixed asset	4,125	-	4,125
Net current assets	(6,616)	(12,156)	(18,772)
Total	(2,491)	(12,156)	(14,647)

**South Belfast Alternatives
Management Information**
for the year ended 31 March 2023

**The following pages do not form part of the statutory financial statements
which are the subject of the independent examiner's report on pages 5 and 6.**

South Belfast Alternatives
Detailed Statement of
Financial Activities
for the year ended 31 March 2023

Income	2023	2022
	£	£
Belfast City Council	-	-
YAP	1,000	5,246
GVRT	8,622	995
NIA	30,040	-
Include Youth	-	120
Jubilee Fund	3,375	-
KWSS	8,800	-
LTE	9,030	-
Other	451	404
NIHE	3,961	-
Urban Villages	-	3,363
DFA	557	-
Total	65,836	10,128
Expenditure	2023	2022
	£	£
Programme Costs	59,851	22,228
Office expenses	324	1,729
Computer Costs	911	-
Sundry	-	45
Support costs (see note 7)	2,159	1,153
Miscellaneous	207	664
Travelling	-	551
Total	63,452	26,370
Net incoming/(outgoing) resources for the year	2,384	(16,242)