

**South Belfast Alternatives**  
**(A company Limited by Guarantee, not having share capital)**  
**Unaudited annual report**  
**Year Ended 31 March 2024**

**Company No: NI624139**  
**Charity No: XT18195 / NIC100790**

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**South Belfast Alternatives**Year Ended 31 March 2024

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**Company Information****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**

HMCI Limited  
Chartered Accountants & Registered Auditors  
28-30 Old Mountfield Road  
Omagh  
Co. Tyrone  
BT79 7BJ

**Registered Charity No.**

NIC100790

**Registered Company No.**

NI624139

## **South Belfast Alternatives**

Year Ended 31 March 2024

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### **Report of the Trustees**

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements for the year ended 31 March 2024.

### **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 Board 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 comes under the NI Alternatives management Committee. NI Alternatives Ltd ("NIA") has a Board of up to six members who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Board has six members from a variety of professional backgrounds relevant to the work of the charity. The Secretary also sits on the Board but has no voting rights.

#### **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**

Year Ended 31 March 2024

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### **Report of the Trustees (continued)**

#### **Achievements and Performance**

##### **Youth Action Partnership (YAP)**

The aim of the project is to engage with young people who are availing of youth provision across the areas but also to target those who are categorised as 'hard to reach and disaffected'. Delivering training & capacity building, specific issue-based programmes and developing 'community champions', under the themes of good relations, building better relationships, restorative practices, active citizenship, connectivity across the 3 communities and providing greater opportunities for inclusion of young people from ethnic minority backgrounds. This 7 year project ended in March 24 and delivered:

- 52 separate Training projects were conducted involving 636 young people
- 76 Good Relations projects were conducted involving 1088 young people
- 48 Active Citizenship projects were conducted involving 715 young people
- In addition, 40 different events, involving 2800 participants, were conducted

##### **Mediation, Advocacy and Community Support (MACS)**

Exploring a programme on Racism / Sectarianism in sport. Have met with senior management from IFA and have a number of test cases being rolled out.

This year MACS has delivered:

- 33 cases to address issues of racial or hate incidents or crimes – including potential volatile/tense situations.
- 39 adult trainings – programmes and workshops delivered on anti-racism and/or restorative practices delivered to communities with over 500 participants.
- 33 youth trainings – anti-racism, diversity and restorative training programmes delivered to young people with 934 participants.
- 17 youth prevention projects delivered focusing on restorative justice, diversity & tolerance with 387 participants.
- 183 victims supported as a result of racial harassment or hate crime.
- 197 1-2-1 IYS sessions (providing cultural awareness/race hate appreciation).
- 46 cultural diversity and community safety events to promote understanding with a total of 1884 participants attending.
- 24 Mediations.
- 17 threat verifications.

##### **Department for Communities (DFC)**

- 12 Community Relations Projects Supported
- 77 people involved in volunteering
- 26 community / voluntary groups supported
- 13 people attaining a formal qualification from participation in adult education
- 39 students in further & higher education participating in educational projects

## **Report of the Trustees (continued)**

### **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.

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 HMCI Limited be appointed as independent examiner of the company will be put to the Annual General Meeting.

Registered office  
33 Donegall Pass  
Belfast  
BT7 1DQ

Signed by order of the trustees



Tom Winstone  
Secretary

Date: 12/12/2024

**Independent Examiner's Report To The Members of South Belfast Alternatives**

We report on the accounts of the company for the year ended 31 March 2024 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; and
- state whether particular matters have come to our attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

We have examined your charity accounts as required under section 65 of the Charities Act and our 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.

Our role is to state whether any material matters have come to our attention giving us 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**

I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountants Ireland which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Mr Rodney Hamill BSc FCA  
HMCI Limited T/A Hamill McIlwaine  
28-30 Old Mountfield Road  
Omagh  
BT79 7BJ

Date: 12/12/2024

**Statement of Financial Activities**  
(incorporating an income and expenditure account)

	Notes	Unrestricted £	Restricted £	Total Funds 2024 £	Total Funds 2023 £
<b>Income and endowments from:</b>					
Donations and legacies	3	2,118	71,800	73,918	65,836
<b>Total Income and endowments</b>		<b>2,118</b>	<b>71,800</b>	<b>73,918</b>	<b>65,836</b>
<b>Expenditure on:</b>					
Charitable Activities	4	(953)	(51,106)	(52,059)	(63,452)
<b>Total Expenditure</b>		<b>(953)</b>	<b>(51,106)</b>	<b>(52,059)</b>	<b>(63,452)</b>
<b>Net income / (expenditure) for the year</b>		<b>1,165</b>	<b>20,694</b>	<b>21,859</b>	<b>2,384</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>	<b>10</b>	<b>1,165</b>	<b>20,694</b>	<b>21,859</b>	<b>2,384</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		(2,491)	(12,156)	(14,647)	(17,031)
<b>Total Funds Carried Forward</b>		<b>(1,326)</b>	<b>8,538</b>	<b>7,212</b>	<b>(14,647)</b>

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

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

**South Belfast Alternatives**  
Year Ended 31 March 2024

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**Balance Sheet**  
as at 31 March 2024

	Note	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible assets	8	4,282	4,125
<b>Current Assets</b>			
Cash at bank and in hand		4,696	3,749
		<u>4,696</u>	<u>3,749</u>
<b>Creditors: amounts falling due within one year</b>	9	(1,766)	(22,521)
<b>NET CURRENT ASSETS</b>		2,930	(18,772)
<b>NET ASSETS</b>		<u>7,212</u>	<u>(14,647)</u>
Represented by:			
<b>Unrestricted Funds</b>			
<b>Restricted Fund</b>	11	(1,326)	(48,754)
		8,538	(12,156)
		<u>7,212</u>	<u>(14,647)</u>

For the year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements were approved by the members of the committee and authorised for issue on the 12<sup>th</sup> December 2024 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.

## **Notes to the Financial Statements**

### **1 COMPANY INFORMATION**

South Belfast Alternatives is an incorporated charity registered in Northern Ireland, with its offices located at, 33 Donegall Place, Belfast, BT7 1DQ.

### **2 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 (FRS 102), 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.

## Notes to the Financial Statements (continued)

### 2 ACCOUNTING POLICIES (continued)

#### 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.

#### 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:

<b>Asset Category:</b>	<b>Annual Rate</b>
Fixtures & Fittings	25% Straight Line

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.

Notes to the Financial Statements (continued)

3 Income from Donations and Legacies

	Unrestricted £	Restricted £	2024 £	2023 £
YAP	-	-	-	1,000
GVRT	1,300	2,963	4,263	8,622
NIA	-	55,201	55,201	30,040
Cooperate Ireland	-	2,500	2,500	-
The Open University	-	2,000	2,000	-
PHA	-	2,752	2,752	-
Radius Housing	-	2,384	2,384	-
Jubilee Fund	-	-	-	-
KWSS	-	-	-	3,375
LTE	-	-	-	8,800
Other	-	-	-	9,030
NIHE	818	-	818	451
TWN	-	-	-	3,961
DFA	-	4,000	4,000	-
	-	-	-	557
	2,118	71,800	73,918	65,836

4 Costs of Charitable Activities by Fund Type

	Unrestricted £	Restricted £	Total funds 2024 £	Total funds 2023 £
Charitable activities	953	51,106	52,059	63,452
	953	51,106	52,059	63,452

5 Results for the year

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

	2024 £	2023 £
Depreciation	-	-

**South Belfast Alternatives**  
Year Ended 31 March 2024

**Notes to the Financial Statements (continued)**

**6 Analysis of staff costs:**

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

**7 Related Party Transactions**

During the period South Belfast Alternatives entered into transactions with Northern Ireland Alternatives Ltd, a related party. Amounts due to NI Alternatives Limited at the start of the year had been forgiven and recognised in the Income and Expenditure by reducing the current year Program Costs. At the Balance sheet date the balance owed was £Nil (2023: £20,755).

None of the trustees receive remuneration or other benefit from their work with the charity.

**8 Tangible Fixed Assets**

	<b>Fixtures &amp; fittings £</b>	<b>Total £</b>
As at 1 April 2023	10,991	10,991
Additions	157	157
	<u>11,148</u>	<u>11,148</u>
Depreciation		
As at 1 April 2023	6,866	6,866
Charge for the year	-	-
	<u>6,866</u>	<u>6,866</u>
Net Book Value		
As at 31 March 2024	4,282	4,282
As at 31 March 2023	4,125	4,125

**9 Creditors: amounts falling due within one year**

	<b>2024 £</b>	<b>2023 £</b>
Related party creditor	-	20,755
Accrual	1,766	1,766
	<u>1,766</u>	<u>22,521</u>

**10 Analysis of movements in funds**

	<b>Opening balance £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfer between funds £</b>	<b>Total funds at 31 March 2024 £</b>
General fund	(2,481)	2,118	(953)	-	(1,326)
Restricted fund	(12,156)	71,800	(51,106)	-	8,538
	<u>(14,647)</u>	<u>73,918</u>	<u>(52,059)</u>	<u>-</u>	<u>7,212</u>

**South Belfast Alternatives**

Year Ended 31 March 2024

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**Notes to the Financial Statements (continued)**

**11 Analysis of net assets between funds**

	<b>Tangible Fixed Assets £</b>	<b>Net Current Assets £</b>	<b>Total £</b>
Unrestricted Income Funds	4,282	(5,608)	(1,326)
Restricted Income Funds	-	8,538	8,538
<b>Total</b>	<b>4,282</b>	<b>2,930</b>	<b>7,212</b>

**Management Information**

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

**Detailed Statement of Financial Activities**

**INCOMING RESOURCES**

	2024	2023
	£	£
YAP	-	1,000
GVRT	4,263	8,622
NIA	55,201	30,040
Cooperate Ireland	2,500	-
The Open University	2,000	-
PHA	2,752	-
Radius Housing	2,384	-
Jubilee Fund	-	-
KWSS	-	3,375
LTE	-	8,800
Other	-	9,030
NIHE	818	451
TWN	-	3,961
DFA	4,000	-
	-	557
<b>Total Income</b>	<b>73,918</b>	<b>65,836</b>

**EXPENDITURE CHARITABLE ACTIVITIES**

Office expenses	743	324
Computer Costs	-	911
Bank charges	195	186
Accountancy	-	400
Depreciation	-	1,573
Miscellaneous	15	207
Programme costs*	51,106	59,851
<b>TOTAL EXPENDITURE</b>	<b>52,059</b>	<b>63,452</b>
<b>NET INCOMING RESOURCES FOR THE YEAR</b>	<b>21,859</b>	<b>2,384</b>

\*Programme costs have been adjusted for the removal of a related party balance of £20,755 in the year.