


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

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**Company No: NI049428
Charity No: XT18194 / NIC103370**

North Belfast Alternatives Limited
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Year Ended 31 March 2023

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North Belfast Alternatives Limited
Company Information
Year Ended 31 March 2023

Trustees

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

Neil Jarman
Lorraine Beard
Moyra Wylie

Secretary

Moyra Wylie

Registered Office

254-256 Ballysillan Road
Belfast
BT14 6RA

Independent Examiner

Arro Group Ltd
Accountants
254 Suffolk Road
Belfast
BT11 9PB

Registered Charity No.

XT18194
NIC103370

Registered Company No.

NI049428

North Belfast Alternatives Limited
Report of the Trustees
Year Ended 31 March 2023

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 2023.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Governing Document

The organisation is a private company limited by guarantee, incorporated in on 27th January 2004 and registered as a charity on 27th January 2004, charity number XT18194. The company was established by 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 Structures

North 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 ten 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. North Belfast Alternatives falls under the umbrella of Northern Ireland Alternatives Ltd.

Objectives and Activities

The company's objectives and principle activities are to promote a non-violent restorative community response to justice issues in North Belfast. North 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 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 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 statutory agencies. To work towards a sustainable model of delivery for as much of the company's services as possible

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

Achievements and Performance

Our achievements and performance over the past year have included 16 community relations programme with 108 people participating whilst 586 young people involved in youth intervention and prevention programmes alongside 1-2-1 support alongside family support, Detached Youth Work. NBA provided training and support to 106 volunteers who participated in organised events such as Detached Youth Work in Ballysillan Park, Cavehill Country Park, Bonfire Schemes and Fun Days. NBA provided 198 people with crime prevention and community safety information sessions, mediations and furnished 260 people with safety items such as alarms, night lights and safety cans. 63 people accessed accredited training ranging from CSR Cards, Bonfire Safety to, OCN Level 1 Mountain Biking, OCN Level 1 Grass Roots Football. NBA continued to build, partnerships and share learning with 43 groups 16 across North Belfast and continued to support and deliver training in four major schools Boys Model, Girls Model, St Pats, Hazelwood. Over 1320 pupils from across North Belfast schools primary/secondary received cultural diversity training.

Financial Review

NBA successfully applied for small grants to run programmes and delivery of food, essential packs, dinners, electric, gas and oil which totalled £15,000., Belfast City Council Micro Grant of £1493,00 to deliver Summer Interventions with over 180 young people locally. Delivery of other programmes such as KICK START where supported by LCAP, Unite the Union and Urban Villages.

Services

North Belfast Alternatives delivers a wide range of services for the public benefit, but all of them are underpinned by the principles of restorative practice. In essence this involves the healing, repair of broken relationships to the individual, family and community relationships that lead to crime, anti-social behaviour and community conflict. Services available include: Intensive Youth Support (for individuals), Family Support, Victim Support, Counselling, Prevention/Intervention work with Young People, Mediation and Community Support on behalf of the Housing Executive and PSNI, Detached Youth Work, Schools Work across North Belfast both primary and secondary schools, delivering training in restorative practices to a wide client base. NBA works in partnership with 4 Neighbourhood Renewal Partnerships alongside statutory agencies, two Family Support Hubs in North Belfast and TEO Urban Villages. We also played a very active role during Covid and worked in partnership with groups across North Belfast.

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.

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

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.

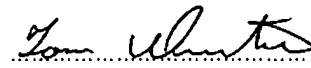
Examiner

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

252-256 Ballysillan Road
Belfast
BT14 6RB

Signed by order of the trustees



Tom Winstone
Director

Date: 29/11/2023

North Belfast Alternatives Limited
Independent Examiner's Report To The Members of North Belfast Alternatives Limited
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 6 to 12.

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 our 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 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

We have completed our 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, we have found no matters that require drawing to your attention.

ArroGroup Ltd
Straight Talking Accountants

Arro Group Ltd
Independent Examiners
254 Suffolk Road
Belfast

Date: 29/11/2023

North Belfast Alternatives Limited
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	3	-	-	-	-
Charitable Activities	4	2,063	52,189	54,252	20,766
Total Income and endowments		2,063	52,189	54,252	20,766
Expenditure on:					
Charitable Activities	6	-	(42,773)	(42,773)	(22,755)
Total Expenditure		-	(42,773)	(42,773)	(22,755)
Net income / (expenditure) for the year		2,063	9,416	11,479	(1,989)
Transfers between funds		-	-	-	
Net movement in funds	12	2,063	9,416	11,479	(1,989)
Reconciliation of funds:					
Total funds brought forward		19,941	-	19,941	17,240
Total Funds Carried Forward		22,004	9,416	31,420	19,941

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

The notes on pages 9 to 12 form part of these financial statements.

North Belfast Alternatives Limited

Balance Sheet

as at 31 March 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible assets	9	992	3,482
Current Assets			
Debtors		10,383	10,783
Cash at bank and in hand		20,445	6,076
		30,828	16,859
Creditors: amounts falling due within one year	10	400	400
NET CURRENT ASSETS		30,428	16,459
NET ASSETS		31,420	19,941
Represented by:			
Unrestricted Funds			
General	11	31,420	19,941
Restricted Funds			
		-	-
		31,420	19,941

North Belfast Alternatives Limited
Balance Sheet
as at 31 March 2023

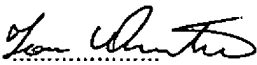
For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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
Director

North Belfast Alternatives Limited
Company Registration Number: Company No: NI049428
Charity Registration Number: NIC103370

The notes on pages 9 to 12 form part of these financial statements.

North Belfast Alternatives Limited
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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (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

North Belfast Alternatives Limited
Notes to the Financial Statements (continued)
for the year ended 31 March 2023

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	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.

North Belfast Alternatives Limited
Notes to the Financial Statements (continued)
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	2023	2022
	£	£	£	£
Northern Ireland Alternatives	-	-	-	-
	-	-	-	-

4 Income from Charitable Activities

	Unrestricted	Restricted	Total funds 2023	Total funds 2022
	£	£	£	£
Belfast City Council	-	4,980	4,980	1,893
Urban Village	-	4,870	4,870	663
YEHA Project	-	-	-	400
Other grants	2,063	4,222	6,285	3,870
Ulster University	-	10,000	10,000	-
National Lottery	-	6,320	6,320	-
NIA	-	9,735	9,735	-
Community Foundation	-	1,687	1,687	-
Alex Ferry Foundation	-	6,075	6,075	-
TWN	-	4,300	4,300	-
LCAP	-	-	-	13,940
	2,063	52,189	54,252	20,766

5 Results for the year

	2023	2022
	£	£
The results for the year has been arrived at after charging the following:		
Depreciation	2,490	4,456
	2,490	4,456

6 Analysis of expenditure on charitable activities:

	Unrestricted	Restricted	Total Funds 2023	Total Funds 2022
	£	£	£	£
Charitable activity	-	42,773	42,773	22,755
	-	42,773	42,773	22,755

7 Analysis of staff costs:

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

8 Related Party Transactions

During the period North Belfast Alternatives Ltd entered into transactions with Northern Ireland Alternatives Ltd, a Related Party. At the Balance sheet date the balance owed was £10,383 (Debtor).

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

North Belfast Alternatives Limited
Notes to the Financial Statements (continued)
for the year ended 31 March 2023

9 Tangible Fixed Assets

	Fixtures & Fittings £	Total £
Cost:		
As at 1 April 2022	17,824	17,824
Additions	-	-
As at 31 March 2023	17,824	17,824
Depreciation:		
As at 1 April 2022	14,342	14,342
Charge for the year	2,490	2,490
As at 31 March 2023	16,832	16,832
Net Book Value		
As at 31 March 2022	3,482	3,482
As at 31 March 2023	992	992

10 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and Deferred Income	400	400
Intercompany Creditors	-	-
	400	400

11 Analysis of Movements in Funds

	Opening Balance £	Incoming Resources £	Resources Expended £	Prior Period Adjustment £	Funds as at 31 March 2023 £
General Fund	19,941	2,063	-	-	22,004
Restricted Fund	-	52,189	(42,773)	-	9,416
Total	19,941	54,252	(42,773)	-	31,420

Name of Unrestricted Funds

Description, nature and purposes of the fund

General Fund The "free reserves" after allowing for all designated funds

12 Analysis of net assets between funds

	Tangible Fixed Assets £	Net Current Assets £	Total £
Unrestricted Income Funds:	992	30,428	31,420
Total	992	30,428	31,420

North Belfast Alternatives Limited
Management Information
for the year ended 31 March 2023

The following pages do not form part of the statutory financial statements which are

Subject of the independent examiner's report on page 5.

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

INCOMING RESOURCES

	2023	2022
DONATIONS AND LEGACIES	£	£
Urban village	4,870	663
Northern Ireland Alternatives	9,735	-
Belfast City Council	4,980	1,893
YEHA Project	-	400
Other Grants	6,285	3,870
Community Foundation	1,687	-
TWN	4,300	-
Alex Ferry Foundation	6,075	-
Nation Lottery Community Fund	6,320	-
Ulster University	10,000	-
LCAP	-	13,940
TOTAL INCOME	54,252	20,766

EXPENDITURE

CHARITABLE ACTIVITIES

Programme costs	26,077	16,617
Donations/Training/Volunteer Expenses	-	-
Sundry Costs	-	-
Accountancy fees	400	400
Rent/Rates	10,226	-
Bank fees	238	220
Office supplies	605	268
Travel	2,487	794
Depreciation	2,490	4,456
Premises expense	-	-
Sundry	250	-
TOTAL EXPENDITURE	42,773	22,755

NET INCOMING RESOURCES

FOR THE YEAR	11,479	(1,989)
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