

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

Company No: NI049428
Charity No: XT18194 / NIC103370

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North Belfast Alternatives LimitedYear Ended 31 March 2024

Company Information**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

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

Registered Charity No.

XT18194
NIC103370

Registered Company No.

NI049428

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 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

Report of the Trustees (continued)

Achievements and Performance

Our achievements and performance over the past year have included 18 community relations programme with 124 people participating whilst 563 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 93 volunteers/social connectors who participated in organised events such as Detached Youth Work in Ballysillan Park, Cavehill Country Park, Fun Days and Lantern Parade. NBA provided 148 people with crime prevention and community safety information sessions, mediations and furnished 243 people with safety items such as alarms, night lights and safety cans. 63 people accessed accredited training ranging from CSR Cards, OCN Level I Grass Roots Football. NBA continued to build, partnerships and share learning with 52 groups, 18 across North Belfast and continued to support and deliver 1-2-1 support and mentoring and Introduction to Restorative Practices in schools such as Boys Model, Girls Model, Hazelwood, Glengormley Integrated, Loughshore, Ballysillan Primary School.

Financial Review

NBA successfully applied for small grants to run programmes and deliver essential packs to 80 families under extreme pressure due to cost of living, organised Summer Interventions which included a Summer Scheme with assistance from Belfast City Council £2,500 and engaged young people locally. Delivery and design of other programmes such as Ballysillan Lantern Parade supported by Belfast City Council £2,800 and was widely attended by local communities across Ballysillan and surrounding areas.

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 school and community base.. NBA works in partnership with 4 Neighbourhood Renewal Partnerships alongside statutory agencies, two Family Support Hubs in North Belfast and TEO Urban Villages.

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 HMC1 Limited be appointed as independent examiner of the company will be put to the Annual General Meeting.

Registered office
252-256 Ballysillan Road
Belfast
BT4 6RB

Signed by order of the trustees



Tom Winstone
Secretary

Date: 12/12/2024

North Belfast Alternatives Limited

Year Ended 31 March 2024

Independent Examiner's Report To The Members of North Belfast Alternatives Limited

We report on the accounts of the company for the year ended 31 March 2024 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; 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.

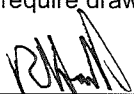
Our role is to state whether any material matters have come to our attention giving us cause to believe:

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

North Belfast Alternatives Limited

Year Ended 31 March 2024

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

	Notes	Unrestricted £	Restricted £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:					
Donations and legacies	3	-	15,054	15,054	54,252
Total Income and endowments		-	15,054	15,054	54,252
Expenditure on:					
Charitable Activities	4	-	(36,832)	(36,832)	(42,773)
Total Expenditure		-	(36,832)	(36,832)	(42,773)
Net income / (expenditure) for the year					
Transfers between funds		(22,004)	22,004	-	-
Net movement in funds	10	(22,004)	226	(21,778)	11,479
Reconciliation of funds:					
Total funds brought forward		22,004	9,416	31,420	19,941
Total Funds Carried Forward		-	9,642	9,642	31,420

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

The notes on pages 8 to 12 form part of these financial statements.

North Belfast Alternatives Limited

Year Ended 31 March 2024

Balance Sheet

as at 31 March 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible assets	8	992	992
Current Assets			
Cash at bank and in hand		9,050	20,445
Debtors		-	10,383
		9,050	30,828
Creditors: amounts falling due within one year	9	(400)	(400)
NET CURRENT ASSETS		8,650	30,428
NET ASSETS		9,642	31,420
Represented by:			
Unrestricted Funds	11	-	22,004
Restricted Fund		9,642	9,416
		9,642	31,420

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 12th December 2024 and are signed on their behalf by:

Tom Winstone
Secretary



Company Registration Number: NI049428
Charity Registration Number: XT18194 / NIC103370

The notes on pages 8 to 12 form part of these financial statements.

Notes to the Financial Statements

1 COMPANY INFORMATION

North Belfast Alternatives Limited is an incorporated charity registered in Northern Ireland, with its offices located at, 254-256 Ballysillan Road, Belfast, BT19 1SH 6RA.

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:

Asset Category:	Annual Rate
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 £
Belfast City Council	-	5,300	5,300	4,980
Urban Village	-	915	915	4,870
Other grants	-	5,714	5,714	6,285
Ulster University	-	-	-	10,000
National Lottery	-	-	-	6,320
NI Alternatives	-	-	-	9,735
Community Foundation	-	-	-	1,687
Alex Ferry Foundation	-	-	-	6,075
TWN	-	3,125	3,125	4,300
	-	15,054	15,054	54,252

4 Costs of Charitable Activities by Fund Type

	Unrestricted £	Restricted £	Total funds 2024 £	Total funds 2023 £
Charitable activities	-	36,832	36,832	42,773
	-	36,832	36,832	42,773

5 Results for the year

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

	2024 £	2023 £
Depreciation	-	2,490

North Belfast Alternatives Limited

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 North Belfast Alternatives Ltd 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 increasing the current year Program Costs. At the Balance sheet date the balance owed was £Nil (2023: £10,383).

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

8 Tangible Fixed Assets

	Fixtures & fittings £	Total £
As at 1 April 2023	17,824	17,824
Additions	-	-
	<u>17,824</u>	<u>17,824</u>
Depreciation		
As at 1 April 2023	16,832	16,832
Charge for the year	-	-
	<u>16,832</u>	<u>16,832</u>
Net Book Value		
As at 31 March 2024	992	992
As at 31 March 2023	992	992

9 Creditors: amounts falling due within one year

	2024 £	2023 £
Accrual	400	400
	<u>400</u>	<u>400</u>

10 Analysis of movements in funds

	Opening balance £	Incoming resources £	Resources expended £	Transfer between funds £	Total funds at 31 March 2024 £
General fund	22,004	-	-	(22,004)	-
Restricted fund	9,416	15,054	(36,832)	22,004	9,642
	<u>31,420</u>	<u>15,054</u>	<u>(36,832)</u>	<u>-</u>	<u>9,642</u>

Notes to the Financial Statements (continued)

11 Analysis of net assets between funds

	Tangible Fixed Assets £	Net Current Assets £	Total £
Restricted Funds	992	8,650	9,642
Total	992	8,650	9,642

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 5.**

Detailed Statement of Financial Activities

INCOMING RESOURCES

	2024 £	2023 £
Urban Village	915	4,870
N.I. Alternatives	-	9,735
Belfast City Council	2,500	4,980
NBWISP	2,424	-
Other Grants	2,572	6,285
Community Foundation	-	1,687
TWN	700	4,300
Alex Ferry Foundation	-	6,075
National Lottery Community Fund	-	6,320
YALF- BCF Room hire	1,300	-
Bus hire	1,843	-
University of Ulster	-	10,000
Lantern Parade	2,800	-
Total Income	15,054	54,252

EXPENDITURE

CHARITABLE

ACTIVITIES

Accountancy	-	400
Programme costs*	27,121	26,077
Depreciation	-	2,490
Donations/Training/volunteer expenses	95	-
Rent/rates	4,944	10,226
Bank fees	253	238
Office supplies	397	605
Travel	4,022	2,487
Sundry	-	250
TOTAL EXPENDITURE	36,832	42,773

**NET (OUTGOING)/INCOMING RESOURCES
FOR THE YEAR**

(21,778)	11,479
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*Programme costs have been adjusted for the removal of a related party balance of £10,383 in the year.