

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



**Company No: NI049435**  
**Charity No: XT18195 / NIC105153**

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**Company Information**

**Trustees**

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

Debbie Hamill  
Debbie Walters

**Secretary**

Tom Winstone

**Registered Office**

Isthmus House  
Isthmus Street  
Belfast  
BT6 9AS

**Independent Examiner**

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

**Registered Charity No.**

XT18195  
NIC105153

**Registered Company No.**

NI049435

## **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 27th January 2004 and registered as a charity on 27th

January 2004, charity number XT18195. 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 Structure**

The secretary also sits on the Committee but has no voting rights. East 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 East Belfast. East 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 community and 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 our Restorative work in the Community and 3 projects through Communities in Transition funding looking at Raising Aspirations in our young people, engaging with the community to deliver community safety programs and training and sharing restorative practices to a large range of both community and statutory organisations.

We now have a staff of 8 working on different programs that all have a restorative strand. EBA continued to work to support their referrals and clients both in person and indirectly by phone or zoom. Detached Youth Work in East Belfast, Friday and Saturday nights has continued throughout the year and is now a well-established programme. EBA has engaged with 120 residents through crime prevention and community safety programs.

25 people accessed accredited training through a NEETS program including OCNS employability and essential skills in both Math's and English. EBA continued to build partnerships and share learning working collaboratively with local community groups as well as Statutory groups, this includes being members and attending monthly forums such as EB Race Relations Forum, EB Youth Practitioners Forum, EB Tension Monitoring Forum and Inner East Belfast Forum.

### **Financial Review**

EBA successfully applied for funding from Belfast City Council for £5000 that was utilized for a Saturday night drop in to deter youths from ASB. EBA was able to utilize Brysons winter hardship fund that enable 30 families to get £200 of utilities. Also the family support hub received £1500 from the trust for practical support for families in Inner East Belfast.

### **Services**

East 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 in East Belfast both primary and secondary schools, delivering training in restorative practices to a wide client base. EBA works in partnership with the Neighborhood Renewal Partnerships alongside statutory agencies. EBA coordinates the Inner East Family Support Hub covering 9 wards in East Belfast.

## **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  
Isthmus House  
Isthmus Street  
Belfast  
BT6 9AS

Signed by order of the trustees



Tom Winstone  
Secretary

Date: 12/12/2024

**Independent Examiner's Report To The Members of East 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.

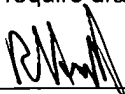
Our role is to state whether any material matters have come to our attention giving us cause to believe:

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

**East 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 £
<b>Income and endowments from:</b>					
Donations and legacies	3	-	111,953	111,953	92,448
<b>Total Income and endowments</b>		-	111,953	111,953	92,448
<b>Expenditure on:</b>					
Charitable Activities	4	-	(58,702)	(58,702)	(94,328)
<b>Total Expenditure</b>		-	(58,702)	(58,702)	(94,328)
<b>Net income / (expenditure) for the year</b>		-	53,251	53,251	(1,880)
Transfers between funds		46,874	(46,874)	-	-
<b>Net movement in funds</b>	10	46,874	6,377	53,251	(1,880)
<b>Reconciliation of funds:</b>					
Total funds brought forward		(46,874)	(1,880)	(48,754)	(46,874)
<b>Total Funds Carried Forward</b>		-	4,497	4,497	(48,754)

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.

**East Belfast Alternatives Limited**  
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	-	-
<b>Current Assets</b>			
Cash at bank and in hand		4,497	10,566
		<u>4,497</u>	<u>10,566</u>
<b>Creditors: amounts falling due within one year</b>	9	-	(59,320)
<b>NET CURRENT ASSETS</b>		4,497	(48,754)
<b>NET ASSETS</b>		<u>4,497</u>	<u>(48,754)</u>
Represented by:			
<b>Unrestricted Funds</b>	11	-	(46,874)
<b>Restricted Fund</b>		4,497	(1,880)
		<u>4,497</u>	<u>(48,754)</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: NI049435  
Charity Registration Number: XT18195 / NIC105153

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

## **Notes to the Financial Statements**

### **1 COMPANY INFORMATION**

East Belfast Alternatives Limited is an incorporated charity registered in Northern Ireland, with its offices located at, Isthmus House, Isthmus Street, Belfast, BT6 9AS.

### **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
	£	£	£	£
Belfast City Council	-	8,930	8,930	11,570
Northern Ireland Alternatives	-	88,525	88,525	56,135
Dove	-	-	-	800
Other Income	-	3,288	3,288	1,358
Radius	-	-	-	5,215
Young Advocates	-	-	-	2,500
EBCD/EBCDA	-	1,210	1,210	13,700
FSH	-	10,000	10,000	1,170
	-	111,953	111,953	92,448

**4 Costs of Charitable Activities by Fund Type**

	Unrestricted	Restricted	Total funds	Total funds
	£	£	2024	2023
			£	£
Charitable activities	-	58,702	58,702	94,328
	-	58,702	58,702	94,328

**5 Results for the year**

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

	2024	2023
	£	£
Depreciation	-	-

**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 East 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 reducing the current year Program Costs. At the Balance sheet date the balance owed was £Nil (2023: £58,920).

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	14,367	14,367
Additions	-	-
	<u>14,367</u>	<u>14,367</u>
Depreciation		
As at 1 April 2023	14,367	14,367
Charge for the year	-	-
	<u>14,367</u>	<u>14,367</u>
Net Book Value		
As at 31 March 2024	-	-
As at 31 March 2023	-	-

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

	<b>2024 £</b>	<b>2023 £</b>
Related party creditor	-	58,920
Accrual	-	400
	<u>-</u>	<u>59,320</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	(46,874)	-	-	46,874	-
Restricted fund	(1,880)	111,953	(58,702)	(46,874)	4,497
	<u>(48,754)</u>	<u>111,953</u>	<u>(58,702)</u>	<u>-</u>	<u>4,497</u>

**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>
Restricted Income Funds:	-	4,497	4,497
<b>Total</b>	<b>-</b>	<b>4,497</b>	<b>4,497</b>