

Alliance for Choice Belfast Limited
Unaudited Financial Statements

For the year ended 31 March 2024

Company No: NI686425
Charity No: NIC108732

Alliance for Choice Belfast Limited

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Alliance for Choice Belfast Limited

Report of the Trustees For the year ended 31 March 2024

Administrative Information

Company Name	Alliance for Choice Belfast Limited
Registered Address	North Building Twin Spires Centre 155 Northumberland Street Belfast, Northern Ireland, BT13 2JF
Company Registration	NI686425
Charity Registration	NIC108732
Board of Trustees	Anne McVicker (Chairperson) Dr Fiona Bloomer (Secretary) Resigned 10th December 2023 Dr Claire Pierson (Trustee) Noirin MaCnamara (Trustee) Ashleigh Topley (Trustee) Alice McLarnon (Treasurer)
Company Secretary	Anne McVicker
Independent Examiners	FPM Accountants Limited 1-3 Arthur Street Belfast BT1 4GA
Bankers	Ulster Bank 37 High Street Co. Antrim Northern Ireland BT38 7AN

Alliance for Choice Belfast Limited

Report of the Trustees For the year ended 31 March 2024

The Trustees are pleased to present this annual report and financial statements of the charity for the year ending 31 March 2024, which are also prepared to meet the requirements for the directors' report for Companies Act purposes. The financial statements comply with the Charities Act (Northern Ireland) 2008, The financial statements comply with the Charities Act (Northern Ireland) 2008, the Companies Act 2006, the Memorandum and Articles of Association and the 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 2019).

Chairperson's Report

As Chairperson of the Board of Trustees of Alliance for Choice I am happy to report that Alliance for Choice continues to work across its established client base and expand into new areas of work.

Alliance for choice accounts in 2023 showed an income generated through successful grant applications and fundraising, £67,617.00. In 2023-24 we secured further funding from JRCT to produce an educational platform, we also secured a one-off grant to help cover costs for our Doula service, this increased the income in this financial year to £19,529.00

Main objectives of 2023-2024

1. Compel the full implementation of the law.
2. Immediate access to EMA telemedicine for Covid-19 and beyond.
3. Establish abortion in NI within a positive justice, health, and rights framework.

OUR AIMED OUTCOMES AND ACHIEVEMENTS:

Compel the full implementation of the law:

Our lobbying aim was to enhance our relationships with civil servants, various Departments including the Department of Health (DoH) and Education and meet with political parties to press for progress on abortion implementation. We met with them regularly to monitor the implementation of services. AFC have insight into the progression of commissioning and can flag problems. We now receive updates from the DoH directly on progression of services and have an established framework to meet with senior officials to raise issues around abortion provision, which prevail, given that full the roll out of UN CEDAW compliant services has not yet been realised. We have also met with the Department of Education to press for fitting and adequate relationship and sex education, as set out in legislation .

Alliance for Choice Belfast Limited

Report of the Trustees For the year ended 31 March 2024

Immediate access to Early Medical Abortion (EMA) telemedicine for Covid-19 and beyond:

AFC have provided all political representatives and civil servants with the most recent research on telemedicine. We have lobbied repeatedly on Northern Ireland being the only place in the UK and Ireland that refuses to provide telemedicine. This has been a particular challenge even with pro-choice politicians, as the thrust has been to obtain commissioning. However, we continue to work with Women on Web. Despite growing access up to 19 weeks, 6 days there are still an average of 3 women per week travelling and more buying online. The provision beyond 10 weeks is provided in South Eastern Trust only. Its services NI as a whole and this presents more acute barriers for women and people who in abusive relationships who are asylum seekers and refugees, who have encountered sexual violence, who cannot attend at clinics including people living rurally and LGBTQI people." For those requiring the 9-week 6 day early medical abortion service, an in person visit to a clinic is still required in the absence of telemedicine which again presents barriers for marginalised women and pregnant people.

Establish abortion in NI within a positive justice, health and rights framework.

Throughout 2023, we provided evidence to civil servants, politicians, academics, and human rights organisations. Representatives used the research to inform the development of services, though there remain prevalent issues. We presented at the Global Abortion and Reproductive Justice International Conference in Thailand . We trained activists, politicians and the NIO on stigma-free language SF have also requested it. We challenged BPAS on their decision not to include non-gendered language in their practice. We meet MSI regularly to discuss ongoing issues and provide abortion decriminalisation content for their blog.

We maintained the Lucht Cabhrach abortion companion programme and directly supported women and people who are facing multi-layered stigma, discrimination, and isolation in accessing abortion. We developed relationships with organisations working with asylums seekers, refugees and those experiencing domestic violence and coercive control and provided information and initial training on competent and compassionate abortion care. We also trained organisations who work with asylum and refugees and provided care packages to those in need of practical support.

Communications - social media remains integral. It is how we encouraged submissions to consultations publicised engagement programmes and highlighted the inaction on commissioning and countered harmful anti-choice misinformation and rhetoric. Many organisations have sought due to our successful and visible campaigning.

Alliance for Choice Belfast Limited

Report of the Trustees For the year ended 31 March 2024

Creative Projects and Partnerships

- UN 16 Days Against Gender Based Violence social media tile series.
- Open University 'Wholly Trinity' film collaboration.
- Pride Karaoke.
- Trans solidarity workshop at The MAC.
- International Women's Day Activities.
- Film Screenings and Art Exhibition with Rainbow Refugees.
- Loud Women event.

Public, Activist and Organisational Events

AFC Workshops - Pills, Disability, Happy Activist, Intersectional Feminism, Lucht Cabhrach workshop with community organisations.

- Allen Lane Foundation training with asylum seeking people and abortion care.
- Collaboration with Open University on education hub
- Campaigning on commissioning & public information campaign
- Initial development of Lucht Cabhrach programme inc website info End Deportations solidarity campaigning
- Solidarity not Borders campaign
- Savita 11th anniversary vigil
- Working Partnerships with Inroads, Cara Friend, Here NI, Women's Policy Group, Voice for Choice, Common
- Youth, Rainbow, and Asylum Seekers & Refugees Belfast
- AFC Decriminalisation book launches

Alliance for Choice in the press 2022

Local Press:

- Anti-abortion charity Stanton Healthcare accused of misleading women
- Lucht Cabhrach abortion companion programme
- Delays in service commissioning
- GB Broadsheets
- Northern Ireland abortion rollout faces delays
- Stanton & anti choice orgs misleading women
- Radio & TV
- UTV
- Local radio

Alliance for Choice Belfast Limited

Report of the Trustees For the year ended 31 March 2024

Appointment of Trustees

The Management Committee will observe the appointment of Directors, as set out in the Memorandum of Association, and arrange appropriate induction training.

Disclosure of Information to Independent Examiners

The Trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant audit information of which the Charity's independent examiners are unaware; and each Trustee has taken all the steps they ought to have taken as a trustee to make themselves aware of any relevant information and to establish that the Charity's independent examiners are aware of that information.

Statement of Trustee's Responsibilities

Charity law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the situation of the charity and its financial position at the end of that period. In preparing these financial statements, the trustees 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 a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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.

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Signed of behalf of the trustees



A McVicker
Director

4th July 2024
Date

Alliance for Choice Belfast Limited
Independent Examiner's Report To The Members
Year Ended 31 March 2024

I report to the Trustees' on my examination of the financial statements of Alliance for Choice Belfast Limited (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the charity (and also its Directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to: examine the accounts under section 65 of the Charities Act, Follow the procedures laid down in the general Directions given by the Charity commission for Northern Ireland under section 65(9)(b) of the Charities Act, State whether particular matters have come to my attention.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Alliance for Choice Belfast Limited
Independent Examiner's Report To The Members
Year Ended 31 March 2024

INDEPENDENT EXAMINER'S STATEMENT

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reduced.



Michael Farrell, FCA
For and on behalf of
FPM Accountants Ltd
Independent Examiners
1-3 Arthur Street
Belfast
BT1 4GA

10 July 2024

Date

Alliance for Choice Belfast Limited
Statement of Financial Activities
(incorporating an income and expenditure account)
For the year ended 31 March 2024

	Note	Restricted £	Unrestricted £	Total Funds 2024 £	2023
Income and endowments from:					
Charitable Activities	3	71,865	19,664	91,529	67,617
Total Income and endowments		<u>71,865</u>	<u>19,664</u>	<u>91,529</u>	<u>67,617</u>
Expenditure on:					
Charitable Activities	5	(74,312)	(19,664)	(93,976)	(94,408)
Total Expenditure		<u>(74,312)</u>	<u>(19,664)</u>	<u>(93,976)</u>	<u>(94,408)</u>
Net income / (expenditure) for the year		<u>(2,447)</u>	-	<u>(2,447)</u>	<u>(26,791)</u>
Transfers between funds		-	-	-	-
Net movement in funds		(2,447)	-	(2,447)	(26,791)
Reconciliation of funds:					
Total Funds brought forward		25,238	-	25,238	52,029
Total Funds Carried Forward		<u>22,791</u>	-	<u>22,791</u>	<u>25,238</u>

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

The notes on pages 11 to 17 form part of these financial statements.

Alliance for Choice Belfast Limited

Balance Sheet
as at 31 March 2024

	Note	2024 £	2023
Current Assets			
Debtors	8	6,000	-
Cash at bank and in hand		17,891	26,238
		<u>23,891</u>	<u>26,238</u>
Creditors: amounts falling due within one year	9	(1,100)	(1,000)
NET CURRENT ASSETS		22,791	25,238
NET ASSETS		<u><u>22,791</u></u>	<u><u>25,238</u></u>
Represented by:			
Unrestricted Funds	10	-	-
Restricted Funds	11	22,791	25,238
		<u><u>22,791</u></u>	<u><u>25,238</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

These financial statements were approved by the trustees and authorised for issue and are signed on their Behalf by:

A. McVicker

4th July 2024

A McVicker
Director

Date

Company Registration No. NI686425

The notes on pages 11 to 17 form part of these financial statements.

Alliance for Choice Belfast Limited

Notes to the Financial Statements for the year ended 31 March 2024

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty 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 2019) - (Charities SORP (FRS102)).

Alliance for Choice Belfast Limited meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) .

b) Preparation of the accounts on a going concern basis

The trustees are of the opinion 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.

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.

Alliance for Choice Belfast Limited

Notes to the Financial Statements (continued) for the year ended 31 March 2024

1 ACCOUNTING POLICIES (continued)

e) Expenditure and irrecoverable VAT

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 costs of supporting refugee families 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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f) 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

g) 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 between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 8.

h) 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.

Alliance for Choice Belfast Limited

Notes to the Financial Statements (continued) for the year ended 31 March 2024

1 ACCOUNTING POLICIES (continued)

i) Financial Instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

j) 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.

k) Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Legal Status of the Charity

The charity is registered with Northern Ireland Charity Commission (NIC108732).

Alliance for Choice Belfast Limited

Notes to the Financial Statements (continued) for the year ended 31 March 2024

3 Income from Charitable Activities

	Unrestricted	Restricted	Total Funds 2024	Total Funds 2023
	£	£	£	£
Sales - Merchandise	1,920	-	1,920	1,465
Joseph Rountree Reform Trust	-	14,970	14,970	20,240
Open University JRT Grant	-	39,600	39,600	-
Local Giving and Donations	17,342	-	17,342	16,048
The Mac Grant	-	-	-	5,114
Open University	-	-	-	17,600
Rosa Fund	-	-	-	7,150
Joseph Rountree Charitable Trust	-	13,795	13,795	-
Allen Foundation	-	3,500	3,500	-
Edge Grant fund	402	-	402	-
	19,664	71,865	91,529	67,617
	19,664	71,865	91,529	67,617

The 2023 total of £67,617 was split £1,465 unrestricted and £66,152 restricted.

4 Analysis of governance and support costs:

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the charitable activity undertaken in the period. Refer to the table over the page for the basis for apportionment and analysis of support and governance costs

Alliance for Choice Belfast Limited

Notes to the Financial Statements (continued)
for the year ended 31 March 2024

5 Analysis of governance and support costs: (Continued)

	Direct		General	Governance	Total Funds	Total Funds
	Unrestricted	Restricted	Restricted	Restricted	2024	2023
	£	£	£	£	£	£
Rent	-	-	13,549	-	13,549	7500
Website	306	-	-	-	306	208
Volunteer Costs	-	9,158	-	-	9,158	9334
Venue Hire	105	-	-	-	105	841
AFC Equipment/ Facility	438	412	-	-	851	450
Office Expenses	-	-	-	-	-	126
Advertising	15,025	907	-	-	15,933	2609
Trainer / Facilitation	-	47,210	-	-	47,210	60016
Printing	1,996	-	-	-	1,996	9381
Travel & Subsistence	1,443	-	-	-	1,443	2266
Accountancy	-	-	-	1,540	1,540	1408
Membership Fee	180	-	-	-	180	96
Bank Fees	168	-	-	-	168	173
Care Packages	-	1,533	-	-	1,533	-
	19,662	59,221	13,549	1,540	93,972	94,408

Alliance for Choice Belfast Limited

Notes to the Financial Statements (continued) for the year ended 31 March 2024

6 The average number of employees, calculated on a full-time equivalent basis, was:

	2024	2023
Employees	-	-
	<u>-</u>	<u>-</u>

7 Related Party Transactions

The charity was under the control of the board of trustees through out the year. The charity Trustees were not paid or received any benefits from employment with the charity in the year, neither were they reimbursed expenses during the year. Any connection between a Trustee or senior manager of the charity with organisations the charity works with must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party.

During the period Alliance for Choice Belfast Limited did not enter into any transactions with related parties.

8 Debtors

	2024	2023
	£	£
Debtors	6,000	-
	<u>6,000</u>	<u>-</u>

9 Creditors Due within one year

	2024	2023
	£	£
Accrual	1,100	1,000
	<u>1,100</u>	<u>1,000</u>

Alliance for Choice Belfast Limited

Notes to the Financial Statements (continued) for the year ended 31 March 2024

10 Analysis of Movements in Unrestricted Funds

	Funds as at 1 April 2023	Incoming Resources	Resources Expended	Transfers Between Funds	Funds as at 31 March 2024	Funds as at 31 March 2023
	£	£	£	£	£	£
General Fund	-	19,664	(19,664)	-	-	-
Total	-	19,664	(19,664)	-	-	-

11 Analysis of Movements in Restricted Funds

	Funds as at 1 April 2023	Incoming Resources	Resources Expended	Transfers Between Funds	Funds as at 31 March 2024	Funds as at 31 March 2023
	£	£	£	£	£	£
Brought Forward*	25,238	-	(2,447)	-	22,791	25,238
Joseph Rountree Reform Trust	-	14,970	(14,970)	-	-	-
Joseph Rountree Charitable Trust	-	13,795	(13,795)	-	-	-
Local Giving and Donations	-	-	-	-	-	-
Allan Foundation	-	3,500	(3,500)	-	-	-
Open University	-	-	-	-	-	-
Allen Grant	-	-	-	-	-	-
University of Ulster JRT join	-	39,600	(39,600)	-	-	-
Edge Grant fund	-	-	-	-	-	-
London Irish Arc	-	-	-	-	-	-
Total	25,238	71,865	(74,312)	-	22,791	25,238

*Brought forward funds transferred on incorporation. These are to be spent on charitable activities.