

SOS Bus NI

Northern Ireland · Charity number 100247

Details

Status Received

Registered 2015-02-26

Register [View on the Charity Commission for Northern Ireland register](#)

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Activities

Purposes: 3.1. The Charity's Objects are specifically restricted to the following: 3.1.1. advancement of health or saving of lives by providing emergency medical treatment and care; 3.1.2. relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage through the provision of non emergency medical care, treatment, advice, emotional support and sustenance; 3.1.3. advancement of education of children and young people up to the age of 25 years old including vocational training and training in life skills; 3.1.4. advancement of citizenship and community development by provision of advice, information and process of referral to professional agencies; 3.1.5. advancement of education of volunteers including training in health and safety and life skills.

What the charity does: The advancement of education, The advancement of health or the saving of lives, The advancement of citizenship or community development, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Advice/advocacy/information, Community development, Community transport, Counselling/support, Education/training, General charitable purposes, Medical/health/sickness, Relief of poverty, Research/evaluation, Volunteer development, Welfare/benevolent, Youth development

Who the charity helps: Addictions (drug/solvent/alcohol abuse), Adult training, Asylum seekers/refugees, Children (5-13 year olds), Community safety/crime prevention, Ethnic minorities, Ex-offenders and prisoners, General public, Homelessness, Mental health, Older people, Parents, Specific areas of deprivation, Voluntary and community sector, Volunteers, Youth (14-25 year

olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£122,833	£204,293	£0	2

Trustees

Name	Role	Appointed
Miss Margaret Dunne		
Mr Damian Maguire		
Mr David Mark		
Victoria Ball		

SOS Bus NI

Northern Ireland - Charity number 100247

Accounts

WILLIAM WILSON



WILLIAM WILSON
Chartered Accountants

25 Shore Road
Holywood
BT18 9HX

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www.wwaccountancy.com

SOS N.I.
(A company limited by guarantee)

Annual Report and Financial Statements

31 December 2024

Company Registration Number: NI061293

Charity Registration Number: NIC100247

SOS N.I.

Report and accounts for the year ended 31 December 2024

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SOS N.I.

Trustees' Annual Report for the year ended 31 December 2024

The Trustees present their Report and Accounts for the year ended 31 December 2024, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name

The legal name of the charity is:- SOS N.I.

The charity is also known by its operating name, SOS Bus N.I.

The charity's areas operation and UK charitable registration

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) with charity number NIC100247

Legal structure of the charity

The charity is constituted as a a company limited by guarantee, registered under the Companies Act. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Weavers Court Business Park
Belfast
BT12 5GH

Telephone 028 9066 4505
Email address info@sosbusni.com
Web address www.sosbusni.com

The registered office of the charity for Companies Act purposes is:-

25 Shore Road
Holywood
Northern Ireland, BT18 9HX

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Trustees' Annual Report for the year ended 31 December 2024

The Trustees in office on the date the report was approved were:-

Mr P Loughins
Mrs S C Henderson
Miss M Dunne
Mr D J Maguire
Mr D G Mark
Ms V Ball

The following persons served as Trustees during the year ended 31 December 2024 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
Mr M J Brooks		27 November 2024
Mr P Loughins		
Mrs S C Henderson		
Miss M Dunne		
Mr D J Maguire		
Mr D G Mark		
Ms V Ball	2 October 2024	

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document

The Charity's objects are specifically restricted to the following:

- advancement of health or saving of lives by providing emergency medical treatment and care;
- relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage through the provision of non emergency medical care, treatment, advice, emotional support and sustenance;
- advancement of education of children and young people up to the age of 25 years old including vocational training and training in life skills;
- advancement of citizenship and community development by provision of advice, information and process of referral to professional agencies;
- advancement of education of volunteers including training in health and safety and life skills.

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Trustees' Annual Report for the year ended 31 December 2024

The main activities undertaken in relation to those purposes during the year

The main activities undertaken during the year to further those purposes are detailed below.

Night Time Services: Creating Safer Streets. Volunteers provided compassionate, non-judgemental support to anyone who in need or feeling vulnerable, ensuring their safety and well-being.

Day Time Response Team: Street-based therapy and crisis intervention. Launched in 2021, this service continued to grow in 2024 following a pilot programme in partnership with PSNI. It offers essential mental health support and crisis intervention for individuals with complex lives who face barriers in accessing services.

Event Welfare Services: As part of a multi-agency health and safety team at concerts and major events, SOS provided safe spaces for mental health interventions, substance use recovery, and assistance in getting people home safely.

Signposting Project: Led by volunteers, this initiative ensures that individuals with long-term, complex needs receive the appropriate care. Volunteers are trained to connect clients to partner organisations for sustained support.

Volunteer Training & Development: Volunteers are equipped with skills necessary for delivering effective street-based interventions. They are encouraged to contribute to the design and development of SOS services, ensuring a community-driven approach.

Overview of SOS Bus NI

SOS Bus NI is committed to creating safe spaces across Belfast. As a volunteer-centred organisation, our services are co-designed, developed, and evaluated in collaboration with volunteers, clients, and multi-agency partners.

Our volunteers are trained to provide:

- First Aid
- Harm Reduction
- Mental Health Intervention
- Naloxone Administration
- Suicide De-escalation
- Safe transport to A&E or other safe spaces

We also collaborate with agencies supporting refugee families, providing vital transport and resettlement assistance for asylum seekers in Northern Ireland.

Collaboration with Partners

SOS Bus NI works closely with emergency services, statutory bodies, other charities, universities, and community groups to tackle serious social issues. Our collaboration with the Police and Ambulance services has reduced crime rates and unnecessary hospital admissions, making Belfast safer for everyone.

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Trustees' Annual Report for the year ended 31 December 2024

The main activities undertaken during the year to further the charity's purpose for the public benefit

Beneficiaries

The charity continues to support the general public of Northern Ireland, with a focus on vulnerable populations, including:

- Victims of assault
- Individuals experiencing homelessness
- Those in fear of violence or crime
- Victims of substance misuse
- Those feeling lonely or isolated
- Individuals experiencing suicidal thoughts

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year

2024: A Pivotal Year of Challenge and Change

2024 was a pivotal year for SOS NI, one that tested the resilience and determination of the organisation at every level. The first half of the year was marked by the sudden loss of expected government funding streams creating significant financial uncertainty and placing the future of the charity at risk.

In response, the Board of Trustees acted swiftly and decisively, undertaking a full strategic and financial review and initiating a series of bold measures to safeguard the charity's operations and impact.

What followed in the remainder of 2024 and into the first half of 2025, was a remarkable turnaround: through strong leadership, strategic communications, targeted fundraising, cost-saving reforms, and a renewed focus on partnership-building with existing and new stakeholders. SOS NI not only survived but also laid the foundations for long-term sustainability.

However, the Board remains fully aware that the external environment for charities remains highly challenging, and while considerable progress has been made, SOS NI, like all small charities, is vulnerable. Continued focus on income diversification, partnership building and strategic investment is needed to ensure long-term viability.

As the charity prepares to enter its 20th year, 2024 will be remembered as a year of difficult decisions, strategic reinvention, renewed commitment to the people and communities we serve, and gratitude to all who supported us through advocacy and/or funding.

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Trustees' Annual Report for the year ended 31 December 2024

1. Night-Time Response Services

SOS NI continued to deliver Night-Time Response Services every Friday and Saturday night from 10.30pm to 3.30am, operating from a new base in Rosemary Street in central Belfast.

This work provided critical front-line support to over 1,600 individuals in 2024. Volunteers and staff responded to a wide range of issues including:

- Mental health crises
- Substance misuse (alcohol and drugs)
- Assault, including violence against women and girls, and spiking incidents
- Homelessness
- Suicide risk and de-escalation

By offering on-the-ground interventions and safe space recovery services, the Night- Time Team helped relieve pressure on emergency services, particularly the Police Service of Northern Ireland (PSNI) and the Northern Ireland Ambulance Service (NIAS).

Our work often prevented the need for A&E admissions or police custody by providing immediate care, de-escalation, emergency first-aid, and onward referral.

2. Concert and Festival Welfare Services

In 2024, SOS NI supported 30 large-scale concerts and festivals, providing dedicated welfare services and safe space facilities on-site. These events included high-risk gatherings with large youth audiences and high levels of alcohol and drug consumption.

Our welfare teams:

- Supported nearly 1,000 individuals in distress or under the influence
- Provided on-site recovery and safe transport home
- Worked in partnership with event organisers, promoters, PSNI, and medical teams to keep attendees safe

The introduction of a formal charging model for these services in 2024 helped to professionalise our event offering and provided a scalable income stream that now contributes directly to covering core costs.

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3. Day-Time Respose Services

Renamed Compassion in Action and supported by the National Lottery Community Fund following a successful pilot in 2022/23, our Day-Time Response Programme operated from Belfast City Centre between 2pm and 6pm, Monday to Thursday.

In 2024, the team supported approximately 500 individuals, providing vital early intervention and compassionate care. Often acting as a bridge between immediate crisis and longer-term support, the service played a key role in reaching vulnerable people who may not otherwise engage with statutory services.

Support included:

- Mental health and emotional wellbeing support
- Compassionate engagement with street sleepers and people experiencing homelessness
- Administration of Naloxone in cases of opioid overdose in collaboration with emergency services.
- Signposting and transport to accommodation, detox, or recovery services
- Provision of essentials including clothing, hygiene products, and food

This programme continues to act as a valuable support system for PSNI, NIAS, and community partners by managing low-level crises in a trauma-informed, non-judgmental and compassionate way.

Our presence at high-risk events and in the heart of Belfast's daytime and nighttime economy continues to ease pressure on public services and has been recognised as a vital community and emergency response asset.

4. Refugee Transport Programme

In a collaboration with the Bryson Group, SOS NI delivered a Refugee Transport Programme in 2024 to provide safe, dignified, and trauma-informed transport for families newly arrived in Northern Ireland.

Impact highlights:

- Transported individuals and families from arrival centres to accommodation
- Offered compassionate welcome support through trained volunteers
- Helped ease transition into local communities and support systems
- Provided emergency relocation services as required

This initiative reflects SOS NI's commitment to inclusion, dignity, and safe passage, especially for those fleeing conflict or persecution.

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Annual Service Delivery

In total, SOS NI delivered more than 2500 interventions during 2024 and supporting many thousands more with indirect support.

The total supported can be broken down into were 49% male and 51% female. 21% were taken to a safe place which included A&E and 8% were classed as clients needing crisis/medical intervention.

Our presence at high-risk events and in the heart of Belfast's nightlife continues to ease pressure on public services and has been recognised as a vital community and emergency response asset.

Planning, Leadership and Strategic Oversight

Following a difficult financial year, the Trustees of SOS NI undertook a detailed strategic and financial review in late 2024.

This process was led internally by the Board, with support from Danellen Consulting, who were appointed on a retained basis to provide interim CEO capacity and strategic advisory support.

Together the team worked to build the charity's external profile, strengthen stakeholder relationships, and drive a focused income generation strategy, resulting in renewed engagement with key funders, event organisers, and corporate supporters.

Our outsourced accountancy services provided essential financial oversight and compliance support, with the core strategic and operational effort led by the Trustees supported by Danellen Consulting.

Together, they undertook detailed cash-flow analysis, developed contingency scenarios, and set out clear income generation targets aligned with the charity's sustainability ambitions.

This collaborative effort resulted in greater financial discipline, stronger governance, and a renewed sense of strategic direction positioning SOS NI as a resilient and forward- looking organisation as it approaches its 20th anniversary.

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Profile Raising and Stakeholder Engagement

In late 2024, and into 2025, SOS NI placed a renewed focus on public profile and stakeholder engagement to raise awareness of its life-saving work and strengthen relationships with key decision-makers.

As part of this strategic approach, the charity welcomed several high-profile visitors to its operations in Belfast, which helped shine a light on the challenges faced by vulnerable people and the unique value SOS NI brings to the community.

- Fleur Anderson MP, UK Shadow Minister for Northern Ireland, visited in to meet frontline volunteers and learn more about SOS NI's work on substance misuse and homelessness. She praised the charity's collaborative model and commitment to compassionate care on the streets of Belfast.
- Minister for Health Mike Nesbitt MLA spent time with SOS NI teams witnessing first-hand the impact of the charity's outreach and recovery support services. His visit focused on mental health and addiction and opened the door to future collaboration with public health stakeholders.
- Minister for Justice Naomi Long MLA visited to observe SOS NI's work and discuss the charity's partnership with PSNI and the Purple Flag Initiative. She acknowledged the importance of third-sector organisations like SOS NI in reducing harm and supporting vulnerable people in high-risk situations.

These visits significantly enhanced the charity's visibility and reinforced the message that SOS NI is a trusted partner in addressing some of Northern Ireland's most pressing social issues. Media coverage and sector engagement arising from these visits helped attract new funders, volunteers, and collaborative opportunities.

Welcoming Richard Dormer as SOS NI Ambassador

In early 2025, SOS NI was honoured to welcome acclaimed actor and writer Richard Dormer as our official Ambassador. Richard's support marks a significant milestone in raising public confidence in our mission and expanding awareness of the life-saving work delivered by our volunteer teams. As a proud Belfast native, Richard brings warmth, authenticity, and visibility to our cause helping to elevate the profile of SOS NI across Northern Ireland and beyond.

His appointment energised our fundraising and public engagement efforts, with media coverage and social content reaching new audiences and reinforcing the value of community-led safeguarding. Richard's heartfelt message, filmed on board the SOS NI bus and on the streets of a very cold Belfast in February, highlights the humanity and urgency of our work and is a powerful tool in galvanising public and corporate support.

Watch Richard's video here: https://youtu.be/Mm7Lnqu_x90. Viewer discretion advised.

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University Engagement and Student Support

In 2024, SOS NI expanded its collaboration with both Queen's University Belfast (QUB) and Ulster University to support student wellbeing and reduce risk-taking behaviours among young people.

Our presence during Results Night, Freshers' Week, the St Patrick's Day Festival, Halloween and other key calendar moments provided vital on-the-ground welfare support, helping young people and students stay safe while socialising.

Additionally, our team delivered a Tuesday night Mental Wellbeing Drop-In Clinic at QUB McClay Library, offering non-judgmental listening, mental health signposting, and recovery support at a time when many students feel most vulnerable.

These efforts are part of a broader strategy to reduce harm, build trust in SOS NI services, promote safer night-life activities, and ensure that young people in Belfast have access to compassionate, immediate care when they need it most.

Cost-Savings and Sustainability Measures

Operational Efficiencies and In-Kind Support

To address financial pressures, the charity implemented a comprehensive cost-saving programme throughout 2024 and early 2025. This included renegotiation of insurance policies, fleet maintenance, utility providers, and administrative services.

A major boost came through securing three years of free warehouse space, thanks to a generous in-kind partnership with Belfast City Sightseeing Tours. This arrangement, worth an estimated £20,000, allowed for secure storage of SOS NI's fleet, equipment, and supplies, freeing up vital resources for direct service delivery.

Office Relocation

Building on the foundation laid in 2024, the charity relocated in early 2025 to modern, smaller office space with improved rental terms. This move enhanced both functionality and financial efficiency, reflecting the organisation's commitment to lean and impact- focused operations.

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Income Generation and Fundraising

Despite the loss of forecasted government funding and a general downturn in public donations during the year, SOS NI successfully secured new support from several sources, including:

- The National Lottery Awards for All
- Garfield Weston Foundation
- LCN (Licensing and Catering News) Awards fundraiser
- Belfast City Council and PSNI Community Safety Funds

These and other donations enabled the charity to relaunch public fundraising appeals, invest in new volunteer training, and continue frontline services without interruption.

This achievement is particularly significant given the wider funding landscape for charities across Northern Ireland. As highlighted by both NICVA and CO3, the voluntary and community sector in Northern Ireland continues to face unprecedented funding pressures, with a number of high-profile charities forced to close in 2024 and 2025 due to funding shortfalls, rising costs, and the withdrawal of key government support.

This withdrawal included the Department of Health's Mental Health Fund and the halving of the anticipated Core Grant Scheme, from £3.6 million to £1.8 million left many organisations without critical support, with over 90% of applicants to the Core Fund unsuccessful.

At the same time, operating costs for frontline charities have risen sharply, while donor fatigue and economic pressures have led to a reduction in giving across the sector.

Against this backdrop, SOS NI's ability to diversify its income and secure new partners represents a markable success and set a strong foundation for future sustainability.

Charging Model for Concert and Event Services

In 2024, SOS NI introduced a formal charging model for welfare services provided at commercial concerts and festivals. This marked a significant step toward long-term sustainability and professionalisation of our service offer.

The model has enabled the charity to deliver a more consistent, high-quality response while generating a new, scalable income stream that is reinvested directly into frontline delivery.

Its success has also opened the door to strengthened relationships with promoters, event organisers, and civic stakeholders positioning SOS NI as a trusted and dependable welfare partner.

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The Compass Alliance

In late 2024 we developed the Compass Alliance, a new multi-agency initiative developed by SOS NI to build cross-sector support for vulnerable individuals and raise funds from corporate sources.

This unique initiative, which was soft-launched in Spring 2025, brings together stakeholders from statutory, community, business, and academic sectors to co-create solutions, raise awareness, and attract new income streams.

The Alliance has already helped open important conversations with public health funders, BIDs, event promoters, and corporate CSR partners. It represents an important next step in our journey, moving beyond emergency response to become a driver of long-term systemic change.

Governance and Board Development

SOS NI recognises the vital importance of strong governance in ensuring transparency, accountability, and long-term organisational resilience. In 2024, the Board of Trustees underwent a period of renewal and strengthening, marking a new chapter for the charity.

At the Annual General Meeting in November, Victoria (Tori) Ball was appointed to the Board. A former active volunteer, Tori brings lived experience and passion for the mission and has played a pivotal role in reinvigorating the charity's strategic communications and fundraising efforts. Her appointment reflects the Board's commitment to valuing volunteer insights and nurturing leadership from within the SOS NI community.

Sincere thanks were extended to Pete Loughins, who stepped down as Chair in 2024 following a long and distinguished period. A founding influence in the charity's early development, Pete has helped shape the organisation's mission, culture, and reputation. His calm, strategic leadership as both former CEO and Chair was especially critical during previous times of uncertainty offering clarity, courage, and direction when most needed. His decision to remain on the Board as a Trustee into 2025 has provided welcome continuity and mentorship during this important transitional phase.

The Board welcomed Mags Dunne as the new Chair. With a strong background in human resources and third-sector leadership, Mags brings renewed energy and strategic focus to the role. Her appointment signals a continued commitment to sound governance and a sustainable future for SOS NI.

Finally, the Board said a fond farewell to Maurice Brooks, who stepped down in 2024 after more than a decade of dedicated service. Maurice's wisdom, integrity, and unwavering commitment have had a lasting impact on the organisation. His steady presence supported SOS NI through both growth and challenge, and he leaves with the heartfelt gratitude and best wishes of the entire team.

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Volunteers and Capacity Building

SOS NI's impact continues to be made possible by the dedication of its people, particularly our volunteer team, who remain at the heart of everything we do. In 2024, over 130 trained volunteers contributed thousands of hours to support vulnerable individuals in crisis, often in high-pressure environments and at unsociable hours. Their professionalism, compassion, and adaptability remain among the charity's greatest assets.

A defining feature of our approach is the volunteer-led model, which enables us to deliver high-impact, person-centred interventions while creating a strong culture of trust, empathy, and community connection. Our Volunteer Team Leaders play a pivotal role in this structure. Not only do they co-ordinate frontline welfare operations, including night-time shifts, large-scale concerts, and city-centre outreach, but they also recruit and mentor new volunteers, support the delivery of training, and model best practice in trauma-informed care. Their lived experience and leadership are central to the peer-led ethos that underpins the SOS NI approach.

In 2024, we invested in new training pathways, including updated welfare protocols and trauma-informed care modules, to ensure our teams had the tools and confidence to respond safely and effectively. We welcomed more than 20 new volunteers into the organisation, further strengthening our operational capacity and broadening the skillset across our response teams.

Looking ahead, volunteer development will remain a core strand of our strategic plan. We are committed to ensuring that all volunteers feel valued, supported, and empowered and that the experience of volunteering with SOS NI continues to be rewarding, inclusive, and impactful. This commitment will be critical as we scale our services in response to rising community need and prepare for the charity's 20th anniversary in 2026.

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Looking Ahead

The Board's decision to appoint a full-time Chief Executive Officer from October 2025, following an open and competitive recruitment process, marks a significant milestone in SOS NI's journey towards long-term stability and growth. This strategic investment in leadership comes at a pivotal time, building on the progress made throughout 2024 and the sharp pivot undertaken by the Board in early 2025 to safeguard the future of the charity.

The incoming CEO will be tasked with advancing income diversification, strengthening our public profile, and developing further engagement with key stakeholders and delivery partners - new and existing. A key priority will be to build on the sustainable income plan to close the remaining funding gaps projected in 2026 and 2027, while responding to rising demand for services across Belfast and beyond.

Central to this next phase will be the further development of the Compass Alliance and the launch of a new three-year strategy for 2026 - 2029, setting out a bold and measurable vision for impact, advocacy, and operational excellence. The charity is also exploring new opportunities for corporate partnerships and concert/festival service provision, all aimed at reinforcing SOS NI's role as a trusted frontline welfare provider and thought leader in harm reduction and trauma-informed care.

While we are entering this phase with renewed energy and a more resilient operational platform, the financial landscape for charities in Northern Ireland remains fragile. Continued inflationary pressures, increasing demand for services, and a shrinking pool of grant funding mean that we cannot afford to become complacent. Forward projections are based on conservative estimates and known funding pipelines, and while they reflect growing confidence, they also highlight the ongoing need for vigilance, adaptability, and strategic partnership.

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Trustees' Annual Report for the year ended 31 December 2024

Conclusion

While 2024 was a challenging and pivotal year, it also proved the strength, resilience, and relevance of SOS NI. Through decisive leadership, focused fundraising, and a whole-organisation effort, we have taken steps to stabilise our financial position, restored public confidence, and laid strong foundations for the future.

Thanks to the dedication of our staff and volunteers, the generosity of our funders, and the support of civic and community partners, we are now entering a period of renewed momentum. The systems, strategies, and relationships now in place will enable us to deliver even greater impact in the years ahead, particularly for those most at risk.

To our current funders and stakeholders, we remain deeply grateful for your belief in our mission. Your support has not only sustained our work but has made innovation and progress possible at a time of real need. As we move towards our 20th anniversary year in 2026, we do so with cautious optimism, purpose, and a shared commitment to delivering compassionate, frontline services that save lives and support the development of a safe Belfast in which to live, work and visit.

We are under no illusion about the ongoing challenges that lie ahead. But our experience in 2024 has proven that SOS NI is capable of evolving, adapting, and responding with agility and compassion. With a strengthened leadership team, a clear strategic plan, and the continued support of our partners, we are well placed to navigate uncertainty and continue building a more sustainable and impactful future for this essential organisation.

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Trustees' Annual Report for the year ended 31 December 2024

Results for the financial year ended 31 December 2024 are provided in the Statement of Financial Activities on page 23 of the financial statements.

A summary of the assets and liabilities as at 31 December 2024 are provided in the Balance Sheet on page 26.

The financial statements should be read in conjunction with their related notes, which appear on pages 28 to 38 and have been prepared in accordance with the Charities SORP (FRS 102).

In summary:

1. Total incoming resources have decreased by 23% to £122,833 (2023: £159,296)
2. Total resources expended have increased by 13% to £204,293 (2023: £180,722)
3. There was a net deficit of £81,460 in the year (2023: £21,426).

Fundraising activities during the year

Fundraising is critical to the continued success of SOS Bus NI. Our vital services are funded through a combination of grants, donations from individuals and businesses, and the generosity of our supporters.

These contributions enable us to provide essential support to vulnerable individuals in Belfast, including those experiencing mental health crises, homelessness, or substance misuse. Without consistent funding, we would not be able to operate our Safe Spaces or deliver crucial interventions such as suicide de-escalation and overdose prevention.

Donations allow us to train volunteers, maintain our fleet of response vehicles, and ensure our services are available when needed most—whether during the day or night. The support we receive from the community is not just financial but reflects a shared commitment to making Belfast a safer and more caring place. Every donation, large or small, helps us sustain our efforts to create lasting positive change for individuals and the wider community.

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Trustees' Annual Report for the year ended 31 December 2024

The difference the charity's performance during the year has made to the beneficiaries of the charity and the wider society

Throughout the year, SOS Bus NI has made a significant impact on both its beneficiaries and the wider community. By providing critical support through our Nighttime and Day Time Services, we have safeguarded the physical and emotional well-being of vulnerable individuals across Belfast. Our trained volunteers offered non-judgmental, compassionate care to people in crisis, including those experiencing mental health challenges, substance misuse, homelessness, and suicidal thoughts.

The presence of SOS Bus NI has also alleviated pressure on local resources, particularly emergency services such as the Police Service of Northern Ireland (PSNI), Health Trusts, and the Northern Ireland Ambulance Service (NIAS). By offering a Safe Space where individuals can receive immediate help, our services reduce the need for police and ambulance callouts, hospital admissions, and other statutory interventions. This contributes to a more efficient use of public resources, while creating a safer environment for the broader community.

Through our collaborative partnerships and ongoing dedication, SOS Bus NI continues to play a vital role in building a safer, more supportive Belfast for all.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees

As set out in the charity's Articles of Association, the charity may by ordinary resolution:

- appoint a person who is willing to act to be a Trustee; and
- determine the rotation in which any additional Trustees are to retire.

No person other than a Trustee retiring by rotation may be appointed a Trustee at any general meeting unless:

- he or she is recommended for re-election by the Trustees; or
- not less than fourteen nor more than thirty five clear days before the date of the meeting, the Charity is given a notice that:
 - is signed by a member entitled to vote at the meeting;
 - states the member's intention to propose the appointment of a person as a Trustee;
 - contains the details that, if the person were to be appointed, the Charity would have to file at Companies House; and
 - is signed by the person who is proposed to show his or her willingness to be appointed.

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All persons who are entitled to receive notice of a general meeting must be given not less than seven nor more than twenty eight days' notice of any resolution to be put to the meeting to appoint a Trustee other than a Trustee who is to retire by rotation.

The Trustees may appoint a person who is willing to act as a Trustee.

A Trustee appointed by a resolution of the other Trustees must retire at the next annual general meeting and must be taken into account in determining the Trustees who are to retire by rotation.

The appointment of a Trustee, whether by the charity in a general meeting or by the other Trustees, must not cause the number of Trustees to exceed any number fixed as the maximum number of Trustees.

The charity's organisational structure

The charity is managed by a diverse and experienced board of trustees supported by a team of dedicated employees and volunteers.

The day to day operational activity of SOS N.I. is board led, supported by 4 employees.

The trustees' bankers and advisors

Bankers	Danske Bank Limited, Donegall Square West, Belfast, BT1 6JS
Solicitors	Edwards & Co, 28 Hill Street, Belfast, BT1 2LA

Financial review

The charity's financial position at the end of the year ended 31 December 2024

The financial position of the charity at 31 December 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net expenditure	(81,460)	(21,426)
Unrestricted Revenue Funds available for the general purposes of the charity	116,639	198,099
Total Unrestricted Funds	116,639	198,099
Total Funds	116,639	198,099

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Trustees' Annual Report for the year ended 31 December 2024

Financial review of the position at the reporting date, 31 December 2024 .

The trustees consider the financial performance by the charity during the year to have been satisfactory, especially given the ongoing economic environment and fluctuations in the regional funding landscape resulting from Brexit, and the resulting concentration of charities seeking funding from a smaller pool of funders.

The charity generated a cash deficit of £81,460.

Policies on reserves.

The Board's objective is to build reserves and hold them at a level equivalent to 6 months operating costs. The Board of Trustees keep this position under constant review.

Details of The Independent Examiner

Mr William Wilson
Member of Chartered Accountants Ireland
25 Shore Road
Holywood
BT18 9HX

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2024

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2024

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 23 to 38.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016).

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 16 December 2025.



Miss M Dunne
Director and Trustee

SOS N.I.

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2024

I report on the financial statements of the charitable company on pages 23 to 38 for the year ended 31 December 2024 which have been prepared in accordance with the Charities (Northern Ireland) Act 2008, as amended (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), published by the Charity Commission in Northern Ireland (CCNI), effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 28.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 19, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and all other applicable law and with United Kingdom Generally Accepted Accounting Practice and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of 65(2) of The Charities (Northern Ireland) Act 2008, as amended (The Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under Section 65(3) of the Act;
- b) follow the procedures in the Directions to Independent Examiners made by the Charity Commission in Northern Ireland and;
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the Directions to Independent Examiners made by the Charity Commission in Northern Ireland, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

SOS N.I.

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2024

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that :-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 65(3) of the Act and in accordance with Directions to Independent Examiners made by the Charity Commission in Northern Ireland which may be applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with Section 386 of the Companies Act 2006 and Section 63 of The Charities (Northern Ireland) Act 2008, as amended;

to prepare financial statements which accord with the accounting records and comply with the accounting requirements of Section 396 of the Companies Act 2006 and The Charities (Northern Ireland) Act 2008, as amended and;

have been prepared in accordance with the requirements of Section 396 of the Companies Act 2006 and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.



Mr William Wilson - Independent Examiner
Member of Chartered Accountants Ireland
25 Shore Road
Holywood
BT18 9HX

This report was signed on 16 December 2025

SOS N.I. - Statement of Financial Activities for the year ended 31 December 2024

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2024, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	94,003	-	94,003	101,289
Charitable activities	A2	-	28,125	28,125	56,875
Investments	A4	705	-	705	1,132
Total income	A	94,708	28,125	122,833	159,296
Expenditure on:					
Raising funds	B1	33,712	5,459	39,171	27,087
Charitable activities	B2	142,456	22,666	165,122	153,635
Total expenditure	B	176,168	28,125	204,293	180,722
Net gains on investments	B4	-	-	-	-
Net expenditure for the year		(81,460)	-	(81,460)	(21,426)
Transfers between funds	C	-	-	-	-
Net income after transfers	A-B-C	(81,460)	-	(81,460)	(21,426)
Net movement in funds		(81,460)	-	(81,460)	(21,426)
Reconciliation of funds:-					
Total funds brought forward		198,099	-	198,099	219,525
Total funds carried forward		116,639	-	116,639	198,099

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

SOS N.I. - Statement of Financial Activities for the year ended 31 December 2024

SOS N.I. - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income & Endowments from:				
Donations & Legacies	A1	101,289	-	101,289
Charitable activities	A2	-	56,875	56,875
Investments	A4	1,132	-	1,132
Total income	A	102,421	56,875	159,296
Expenditure on:				
Raising funds	B1	18,441	8,646	27,087
Charitable activities	B2	105,406	48,229	153,635
Total expenditure	B	123,847	56,875	180,722
Net expenditure for the year		(21,426)	-	(21,426)
Net movement in funds		(21,426)	-	(21,426)
Reconciliation of funds:-				
Total funds brought forward	E	219,525	-	219,525
Total funds carried forward		198,099	-	198,099

All activities derive from continuing operations

SOS N.I. - Statement of Financial Activities for the year ended 31 December 2024

SOS N.I. - Resources applied in the year ended 31 December 2024 towards fixed assets for Charity use:-

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	(81,460)	(21,426)
Resources applied on functional fixed assets	(24,308)	-
Net resources available to fund charitable activities	<u>(105,768)</u>	<u>(21,426)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 28 to 38 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 December 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	198,099	-	198,099	219,525
Recognised gains and losses before transfers	(81,460)	-	(81,460)	(21,426)
	116,639	-	116,639	198,099
Closing revenue funds	<u>116,639</u>	<u>-</u>	<u>116,639</u>	<u>198,099</u>

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	116,639	-	116,639	198,099
Total funds	<u>116,639</u>	<u>-</u>	<u>116,639</u>	<u>198,099</u>

The notes attached on pages 28 to 38 form an integral part of these accounts.

SOS N.I. - Balance Sheet as at 31 December 2024

	SORP		
	Note Ref		2024
			£
			2023
			£
Fixed assets	A		
Tangible assets	10 A2		26,109
			4,128
Total fixed assets			<u>26,109</u>
			<u>4,128</u>
Current assets	B		
Debtors	11 B2	7,076	22,727
Cash at bank and in hand	B4	90,110	176,323
Total current assets		<u>97,186</u>	<u>199,050</u>
Creditors: amounts falling due within one year	12 C1	<u>(6,656)</u>	<u>(5,079)</u>
Net current assets		90,530	193,971
The total net assets of the charity		<u>116,639</u>	<u>198,099</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Unrestricted Funds

Unrestricted Revenue Funds	14 D3	116,639	198,099
Total charity funds		<u>116,639</u>	<u>198,099</u>

SOS N.I. - Balance Sheet as at 31 December 2024

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 21.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



Miss M Dunne

Trustee

Approved by the board of trustees on 16 December 2025

The notes attached on pages 28 to 38 form an integral part of these accounts.

SOS N.I.

Notes to the Accounts for the year ended 31 December 2024

1 Accounting policies

Policies relating to the production of the accounts

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), published by the Charity Commission in Northern Ireland (CCNI) , effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration.

Going Concern

These financial statements have been prepared on a going concern basis as the trustees feel that the charity has adequate reserves with which to meet its obligations for the foreseeable future.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

SOS N.I.

Notes to the Accounts for the year ended 31 December 2024

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

SOS N.I.

Notes to the Accounts for the year ended 31 December 2024

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Policies relating to expenditure on goods and services provided to the charity

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 5.

Policies relating to assets, liabilities and provisions and other matters

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	33 % straight line
Motor vehicles	10-25 % straight line

A regular annual review of the likelihood of asset impairment is undertaken.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

SOS N.I.

Notes to the Accounts for the year ended 31 December 2024

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Net (deficit)/surplus before tax in the financial year

2024	2023
£	£

The net (deficit)/surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets	2,327	2,322
Pension costs	993	1,567
	<u>993</u>	<u>1,567</u>

5 The contribution of volunteers

As detailed in the Trustees' Report the charity is hugely dependent on the support of its volunteers and their assistance is very much appreciated (particularly as a lot of their work is carried out during unsociable hours). The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

6 Staff costs and emoluments

Salary costs

2024	2023
£	£

Gross Salaries excluding trustees and key management personnel	68,277	72,916
Employer's operating costs of defined contribution pension schemes	993	1,567

Total salaries, wages and related costs

<u>69,270</u>	<u>74,483</u>
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SOS N.I.

Notes to the Accounts for the year ended 31 December 2024

Numbers of full time employees or full time equivalents 2024 2023

The average number of total staff employed in the year was 2 3

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Defined contribution pension schemes

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Trustees' expenses

No trustee expenses were incurred, either in the current or prior year.

10 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2024	-	18,930	588,180	607,110
Additions	-	-	24,308	24,308
At 31 December 2024	<u>-</u>	<u>18,930</u>	<u>612,488</u>	<u>631,418</u>
Depreciation				
At 1 January 2024	-	16,603	586,379	602,982
Charge for the year	-	2,327	-	2,327
At 31 December 2024	<u>-</u>	<u>18,930</u>	<u>586,379</u>	<u>605,309</u>
Net book value				
At 31 December 2024	<u>-</u>	<u>-</u>	<u>26,109</u>	<u>26,109</u>
At 31 December 2023	<u>-</u>	<u>2,327</u>	<u>1,801</u>	<u>4,128</u>

11 Debtors

	2024	2023
	£	£
Prepayments and accrued income	4,556	22,727
Other debtors	2,520	-
	<u>7,076</u>	<u>22,727</u>

SOS N.I.

Notes to the Accounts for the year ended 31 December 2024

12 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	4,052	2,126
Accruals	1,920	840
PAYE, NIC VAT and other taxes	425	799
Other creditors	259	1,314
	<u>6,656</u>	<u>5,079</u>

13 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	26,109	-	-	26,109
Current Assets	97,186	-	-	97,186
Current Liabilities	(6,656)	-	-	(6,656)
	<u>116,639</u>	<u>-</u>	<u>-</u>	<u>116,639</u>

At 1 January 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	4,128	-	-	4,128
Current Assets	199,050	-	-	199,050
Current Liabilities	(5,079)	-	-	(5,079)
	<u>198,099</u>	<u>-</u>	<u>-</u>	<u>198,099</u>

14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	See Note 15 £	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	198,099	(81,460)	-	116,639
Total unrestricted and designated funds	<u>198,099</u>	<u>(81,460)</u>	<u>-</u>	<u>116,639</u>
Total charity funds	<u>198,099</u>	<u>(81,460)</u>	<u>-</u>	<u>116,639</u>

SOS N.I.

Notes to the Accounts for the year ended 31 December 2024

15 Analysis of movements in funds over the year as shown in Note 14

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	94,708	(176,168)	-	(81,460)
Restricted funds:-				
Community Foundation	28,125	(28,125)	-	-
	<u>122,833</u>	<u>(204,293)</u>	<u>-</u>	<u>(81,460)</u>

16 The purposes for which the funds as detailed in note 14 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds These funds are held for meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted Revenue Funds Restricted funds are funds received for specific purposes within the overall aims of the charity and are used in the year in which they are received, with no balance of funds remaining at year end.

17 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

SOS N.I.

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

18 Donations and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Donations and gifts from individuals				
Voluntary donations	18,771	-	18,771	28,792
Belfast Hotel Group	5,000	-	5,000	10,000
Belsonic	20,500	-	20,500	7,000
Woven Housing Association	1,000	-	1,000	-
Ulster Garden Villages	19,432	-	19,432	-
Gordon's Chemist	3,000	-	3,000	3,000
Belfast One	-	-	-	5,000
SD Event Management	6,000	-	6,000	-
Garfield Weston Foundation	-	-	-	20,000
FSD	-	-	-	6,997
Anonymous	7,900	-	7,900	3,500
AVA Festival	1,500	-	1,500	1,500
UP Productions	1,500	-	1,500	-
Queens University	4,400	-	4,400	-
Newtonbreda Prebyterian Church	5,000	-	5,000	-
LFT Charitable Trust	-	-	-	10,500
Hendersons	-	-	-	5,000
Total donations and gifts from individuals	94,003	-	94,003	101,289
Total Donations and Legacies	94,003	-	94,003	101,289
	A1			

SOS N.I.

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

19 Charitable income from funders

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Contractual payments from public bodies to fund charitable activities				
Public Health Authority	-	-	-	43,750
Community Foundation	-	28,125	28,125	13,125
Total contractual payments from public bodies	-	28,125	28,125	56,875
Total Charitable income from funders	-	28,125	28,125	56,875

20 Total Income from charitable activities

	Current year Unrestricted Funds £ 2024	Current year Restricted Funds £ 2024	Current year Total Funds £ 2024	Prior Year Total Funds £ 2023
Total Charitable income from funders	-	28,125	28,125	56,875
Total from charitable activities	-	28,125	28,125	56,875

21 Investment income

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Bank Interest Receivable	705	-	705	1,132
Total investment income	705	-	705	1,132

SOS N.I.

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

22 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Relief driver	2,313	375	2,688	1,400
Pro Paramedics/Medical and PPE supplies	744	120	864	213
Vehicle maintenance	1,424	231	1,655	9,924
Vehicle fuel	4,363	707	5,070	4,599
Catering supplies	-	-	-	2,203
Volunteer clothing/training	4,484	726	5,210	7,516
Event expenditure	-	-	-	4,639
Total direct spending	13,328	2,159	15,487	30,494

23 Support costs for charitable activities

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
<i>Employee costs not included in direct costs</i>				
Salaries - Administrative staff	10,744	1,740	12,484	45,829
Defined benefit pension cost - administrative staff	133	22	155	1,567
Temporary staff and recruitment	15,027	2,433	17,460	-
Mileage and other expenses	2,368	383	2,751	194
<i>Premises Expenses</i>				
Rent payable under operating leases	28,057	4,541	32,598	47,040
Rates and water charges	184	30	214	640
Light heat and power	485	78	563	414
<i>Administrative overheads</i>				
Telephone, fax and internet	3,117	505	3,622	3,850
Design, printing and stationery	1,485	240	1,725	1,334
Repairs and computer costs	383	62	445	343
PR and consultancy	-	-	-	300
Advertising	-	-	-	216
Sundry expenses	1,493	242	1,735	1,096
Insurance	5,754	931	6,685	5,536
Communication support	2,066	334	2,400	-
<i>Financial costs</i>				
Bank charges	136	-	136	218
Depreciation & Amortisation in total for the period	2,327	-	2,327	2,322
Total support costs	73,759	11,541	85,300	110,899

SOS N.I.

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

24 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Professional fees	3,662	593	4,255	2,162
Accountancy	8,675	1,405	10,080	10,080
Consultancy	43,032	6,968	50,000	-
Total Governance costs	55,369	8,966	64,335	12,242

25 Total Charitable expenditure

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total direct spending	B2a 13,328	2,159	15,487	30,494
Total support costs	B2d 73,759	11,541	85,300	110,899
Total Governance costs	B2e 55,369	8,966	64,335	12,242
Total charitable expenditure	B2 142,456	22,666	165,122	153,635

26 Expenditure on raising funds and costs of investment management

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Gross wages and salaries - fundraising activities	32,991	5,342	38,333	27,087
Defined contribution pension costs - fundraising activities	721	117	838	-
Total fundraising costs	B1 33,712	5,459	39,171	27,087

SOS Bus NI

Northern Ireland - Charity number 100247

Accounts

WILLIAM WILSON



WILLIAM WILSON
Chartered Accountants

25 Shore Road
Holywood
BT18 9HX

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SOS N.I.
(A company limited by guarantee)

Annual Report and Financial Statements

31 December 2023

Company Registration Number: NI061293

Charity Registration Number: NIC100247

SOS N.I.

Report and accounts for the year ended 31 December 2023

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SOS N.I.

Trustees' Annual Report for the year ended 31 December 2023

The Trustees present their Report and Accounts for the year ended 31 December 2023, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name

The legal name of the charity is:- SOS N.I.

The charity is also known by its operating name, SOS Bus N.I.

The charity's areas operation and UK charitable registration

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) with charity number NIC100247

Legal structure of the charity

The charity is constituted as a a company limited by guarantee, registered under the Companies Act. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Weavers Court Business Park
Belfast
BT12 5GH

Telephone	028 9066 4505
Email address	info@sosbusni.com
Web address	www.sosbusni.com

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2023

The registered office of the charity for Companies Act purposes is:-

25 Shore Road
Holywood
Northern Ireland, BT18 9HX

The Trustees in office on the date the report was approved were:-

Mr M J Brooks
Mr P Loughins
Mrs S C Henderson
Miss M Dunne
Mr D J Maguire
Mr D G Mark

The following persons served as Trustees during the year ended 31 December 2023 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
Mr M J Brooks		
Mrs F Douglas		29 November 2023
Mr J P Hughes		29 November 2023
Mr P Loughins		
Mrs S C Henderson		
Miss M Dunne	15 May 2023	
Mr D J Maguire	15 May 2023	
Mr D G Mark	15 May 2023	

All the trustees are also members of the charity.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2023

Objects and activities of the charity

The purposes of the charity as set out in its governing document

The Charity's objects are specifically restricted to the following:

- advancement of health or saving of lives by providing emergency medical treatment and care;
- relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage through the provision of non emergency medical care, treatment, advice, emotional support and sustenance;
- advancement of education of children and young people up to the age of 25 years old including vocational training and training in life skills;
- advancement of citizenship and community development by provision of advice, information and process of referral to professional agencies;
- advancement of education of volunteers including training in health and safety and life skills.

The main activities undertaken in relation to those purposes during the year

The main activities undertaken during the year to further those purposes are detailed below.

Night Time Services: Creating Safer Streets. Volunteers provided compassionate, non-judgemental support to anyone who in need or feeling vulnerable, ensuring their safety and well-being.

Day Time Response Team: Street-based therapy and crisis intervention. Launched in 2021, this service continued to grow in 2023 following a pilot programme in partnership with PSNI. It offers essential mental health support and crisis intervention for individuals with complex lives who face barriers in accessing services.

Event Welfare Services: As part of a multi-agency health and safety team at concerts and major events, SOS provided safe spaces for mental health interventions, substance use recovery, and assistance in getting people home safely.

Signposting Project: Led by volunteers, this initiative ensures that individuals with long-term, complex needs receive the appropriate care. Volunteers are trained to connect clients to partner organisations for sustained support.

Volunteer Training & Development: Volunteers are equipped with skills necessary for delivering effective street-based interventions. They are encouraged to contribute to the design and development of SOS services, ensuring a community-driven approach.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2023

Overview of SOS Bus NI

SOS Bus NI is committed to creating safe spaces across Belfast. As a volunteer-centred organisation, our services are co-designed, developed, and evaluated in collaboration with volunteers, clients, and multi-agency partners.

Our volunteers are trained to provide:

- First Aid
- Harm Reduction
- Mental Health Intervention
- Naloxone Administration
- Suicide De-escalation
- Safe transport to A&E or other safe spaces

We also collaborate with agencies supporting refugee families, providing vital transport and resettlement assistance for asylum seekers in Northern Ireland.

Collaboration with Partners

SOS Bus NI works closely with emergency services, statutory bodies, other charities, universities, and community groups to tackle serious social issues. Our collaboration with the Police and Ambulance services has reduced crime rates and unnecessary hospital admissions, making Belfast safer for everyone.

The main activities undertaken during the year to further the charity's purpose for the public benefit

Beneficiaries

The charity continues to support the general public of Northern Ireland, with a focus on vulnerable populations, including:

- Victims of assault
- Individuals experiencing homelessness
- Those in fear of violence or crime
- Victims of substance misuse
- Those feeling lonely or isolated
- Individuals experiencing suicidal thoughts

Key Resources Deployed

To facilitate service delivery in 2023, SOS NI utilised:

- A 60-foot Flexi Bus, providing a safe space for anyone in need
- Two response minibuses, allowing volunteer teams to respond to calls from PSNI, bars, and the public to transport vulnerable individuals to our bus for comprehensive care.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2023

2023 Service Delivery

•Night-Time Response Services were provided each Friday and Saturday as part of the Purple Flag Night-Time Economy initiative. A team of 12 Team Leaders welcomed 27 new welfare volunteers and 1 new driver this year.

•The SOS Bus supported 1299 clients, including 849 people under the influence of drugs or alcohol, 150 individuals experiencing homelessness, 49 mental health interventions, and 32 suicide interventions.

•SOS Welfare Services were delivered at 20 concerts, supporting 697 people all of whom were provided with a safe space for substance recovery. 60 clients were brought home by SOS Response Mini-bus. 240 young people were collected by Parents or Relatives.

Daytime Services

The Daytime Response Team delivered 519 interventions, supporting:

•49 individuals in need of mental health support

•370 people experiencing homelessness

•117 individuals who were referred to partner organisations for long-term care

Partnership and adaptation

In 2023, collaboration remained central to our work. By partnering with organisations such as Belfast City Council, PSNI, The Ambulance Service of NI, the Welcome Organisation, Extern, NEXUS, and Alcoholics Anonymous, we provided more comprehensive support to those in need. These collaborations allowed us to adapt our Safe Spaces and signposting initiatives, ensuring our services remained responsive to the evolving challenges faced by our clients. Whether offering mental health support, addiction recovery assistance, or safe transport, these partnerships helped us deliver a wide range of effective services.

Our involvement in the Purple Flag Initiative further highlights the importance of partnership. The Purple Flag status, an accreditation that recognises safe and well-managed night-time economies, reflects our commitment to making Belfast's city centre a safer place for everyone. Working with the Police Service of Northern Ireland (PSNI), Belfast City Council, Belfast BIDs, local businesses, and other community organisations, we contribute to reducing crime and supporting vulnerable individuals.

These collaborative efforts underscore the power of partnerships in addressing complex social issues. By pooling resources and expertise, we ensure our services are integrated into a broader strategy for public safety and welfare, providing impactful, long-term solutions for the Belfast community. Together, we are building a more connected support system to make the city safer, more inclusive, and better equipped to meet the needs of vulnerable populations.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2023

The main achievements and performance of the charity during the year

Results for the financial year ended 31 December 2023 are provided in the Statement of Financial Activities on page 14 of the financial statements.

A summary of the assets and liabilities as at 31 December 2023 are provided in the Balance Sheet on page 17.

The financial statements should be read in conjunction with their related notes, which appear on pages 19 to 30 and have been prepared in accordance with the Charities SORP (FRS 102).

In summary:

1. Total incoming resources have decreased by 29% to £159,296 (2022: £225,477)
2. Total resources expended have decreased by 37% to £180,722 (2022: £288,140)
3. There was a net deficit of £21,426 in the year (2022:£62,663).

Fundraising activities during the year

Fundraising is critical to the continued success of SOS Bus NI. Our vital services are funded through a combination of grants, donations from individuals and businesses, and the generosity of our supporters.

These contributions enable us to provide essential support to vulnerable individuals in Belfast, including those experiencing mental health crises, homelessness, or substance misuse. Without consistent funding, we would not be able to operate our Safe Spaces or deliver crucial interventions such as suicide de-escalation and overdose prevention.

Donations allow us to train volunteers, maintain our fleet of response vehicles, and ensure our services are available when needed most—whether during the day or night. The support we receive from the community is not just financial but reflects a shared commitment to making Belfast a safer and more caring place. Every donation, large or small, helps us sustain our efforts to create lasting positive change for individuals and the wider community.

The difference the charity's performance during the year has made to the beneficiaries of the charity and the wider society

Throughout the year, SOS Bus NI has made a significant impact on both its beneficiaries and the wider community. By providing critical support through our Nighttime and Day Time Services, we have safeguarded the physical and emotional well-being of vulnerable individuals across Belfast. Our trained volunteers offered non-judgmental, compassionate care to people in crisis, including those experiencing mental health challenges, substance misuse, homelessness, and suicidal thoughts. In 2023 alone, we conducted nearly 3000 interventions, delivering essential services such as crisis counselling, suicide de-escalation, and overdose prevention.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2023

The presence of SOS Bus NI has also alleviated pressure on local resources, particularly emergency services such as the Police Service of Northern Ireland (PSNI), Health Trusts, and the Northern Ireland Ambulance Service (NIAS). By offering a Safe Space where individuals can receive immediate help, our services reduce the need for police and ambulance callouts, hospital admissions, and other statutory interventions. This contributes to a more efficient use of public resources, while creating a safer environment for the broader community.

Through our collaborative partnerships and ongoing dedication, SOS Bus NI continues to play a vital role in building a safer, more supportive Belfast for all.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees

As set out in the charity's Articles of Association, the charity may by ordinary resolution:

- appoint a person who is willing to act to be a Trustee; and
- determine the rotation in which any additional Trustees are to retire.

No person other than a Trustee retiring by rotation may be appointed a Trustee at any general meeting unless:

- he or she is recommended for re-election by the Trustees; or
- not less than fourteen nor more than thirty five clear days before the date of the meeting, the Charity is given a notice that:
 - is signed by a member entitled to vote at the meeting;
 - states the member's intention to propose the appointment of a person as a Trustee;
 - contains the details that, if the person were to be appointed, the Charity would have to file at Companies House; and
 - is signed by the person who is proposed to show his or her willingness to be appointed.

All persons who are entitled to receive notice of a general meeting must be given not less than seven nor more than twenty eight days' notice of any resolution to be put to the meeting to appoint a Trustee other than a Trustee who is to retire by rotation.

The Trustees may appoint a person who is willing to act as a Trustee.

A Trustee appointed by a resolution of the other Trustees must retire at the next annual general meeting and must be taken into account in determining the Trustees who are to retire by rotation.

The appointment of a Trustee, whether by the charity in a general meeting or by the other Trustees, must not cause the number of Trustees to exceed any number fixed as the maximum number of Trustees.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2023

The charity's organisational structure

The charity is managed by a diverse and experienced board of trustees supported by a team of dedicated employees and volunteers.

The day to day operational activity of SOS N.I. is board led, supported by 4 employees.

The trustees' bankers and advisors

Bankers Danske Bank Limited, Donegall Square West, Belfast, BT1 6JS
Solicitors Edwards & Co, 28 Hill Street, Belfast, BT1 2LA

Financial review

The charity's financial position at the end of the year ended 31 December 2023

The financial position of the charity at 31 December 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net expenditure	(21,426)	(62,663)
Unrestricted Revenue Funds available for the general purposes of the charity	198,099	219,525
Total Unrestricted Funds	198,099	219,525
Total Funds	198,099	219,525

Financial review of the position at the reporting date, 31 December 2023 .

The trustees consider the financial performance by the charity during the year to have been satisfactory, especially given the ongoing economic environment and fluctuations in the regional funding landscape resulting from Brexit, and the resulting concentration of charities seeking funding from a smaller pool of funders.

The charity generated a cash deficit of £21,426.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2023

Policies on reserves.

The Board's objective is to build reserves and hold them at a level equivalent to 6 months operating costs. The Board of Trustees keep this position under constant review.

Details of The Independent Examiner

Mr William Wilson
Member of Chartered Accountants Ireland
25 Shore Road
Holywood
BT18 9HX

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2023

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2023

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 14 to 30.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016).

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 2 October 2024.

A handwritten signature in black ink, appearing to read 'Peter Loughins', written in a cursive style.

Mr Peter Loughins
Director and Trustee

SOS N.I.

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2023

I report on the financial statements of the charitable company on pages 14 to 30 for the year ended 31 December 2023 which have been prepared in accordance with the Charities (Northern Ireland) Act 2008, as amended (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), published by the Charity Commission in Northern Ireland (CCNI), effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 10, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and all other applicable law and with United Kingdom Generally Accepted Accounting Practice and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of 65(2) of The Charities (Northern Ireland) Act 2008, as amended (The Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under Section 65(3) of the Act;
- b) follow the procedures in the Directions to Independent Examiners made by the Charity Commission in Northern Ireland and;
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the Directions to Independent Examiners made by the Charity Commission in Northern Ireland, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

SOS N.I.

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2023

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that :-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 65(3) of the Act and in accordance with Directions to Independent Examiners made by the Charity Commission in Northern Ireland which may be applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with Section 386 of the Companies Act 2006 and Section 63 of The Charities (Northern Ireland) Act 2008, as amended;

to prepare financial statements which accord with the accounting records and comply with the accounting requirements of Section 396 of the Companies Act 2006 and The Charities (Northern Ireland) Act 2008, as amended and;

have been prepared in accordance with the requirements of Section 396 of the Companies Act 2006 and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.



Mr William Wilson - Independent Examiner
Member of Chartered Accountants Ireland
25 Shore Road
Holywood
BT18 9HX

This report was signed on 2 October 2024

SOS N.I. - Statement of Financial Activities for the year ended 31 December 2023

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2023, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	101,289	-	101,289	92,779
Charitable activities	A2	-	56,875	56,875	132,698
Investments	A4	1,132	-	1,132	-
Total income	A	102,421	56,875	159,296	225,477
Expenditure on:					
Raising funds	B1	18,441	8,646	27,087	34,176
Charitable activities	B2	105,406	48,229	153,635	253,964
Total expenditure	B	123,847	56,875	180,722	288,140
Net gains on investments	B4	-	-	-	-
Net expenditure for the year		(21,426)	-	(21,426)	(62,663)
Transfers between funds	C	-	-	-	-
Net income after transfers	A-B-C	(21,426)	-	(21,426)	(62,663)
Net movement in funds		(21,426)	-	(21,426)	(62,663)
Reconciliation of funds:-					
Total funds brought forward		219,525	-	219,525	282,188
Total funds carried forward		198,099	-	198,099	219,525

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

SOS N.I. - Statement of Financial Activities for the year ended 31 December 2023

SOS N.I. - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Donations & Legacies	A1	92,779		92,779
Charitable activities	A2		132,698	132,698
Total income	A	92,779	132,698	225,477
Expenditure on:				
Raising funds	B1	13,474	20,702	34,176
Charitable activities	B2	141,968	111,996	253,964
Total expenditure	B	155,442	132,698	288,140
Net expenditure for the year		(62,663)	-	(62,663)
Net movement in funds		(62,663)	-	(62,663)
Reconciliation of funds:-				
Total funds brought forward		282,188	-	282,188
Total funds carried forward		219,525	-	219,525

All activities derive from continuing operations

SOS N.I. - Statement of Financial Activities for the year ended 31 December 2023

SOS N.I. - Resources applied in the year ended 31 December 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	(21,426)	(62,663)
Resources applied on functional fixed assets	-	-
Net resources available to fund charitable activities	<u>(21,426)</u>	<u>(62,663)</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 19 to 30 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 December 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	219,525	-	219,525	282,188
Recognised gains and losses before transfers	<u>(21,426)</u>	-	<u>(21,426)</u>	<u>(62,663)</u>
	198,099	-	198,099	219,525
Closing revenue funds	<u>198,099</u>	<u>-</u>	<u>198,099</u>	<u>219,525</u>
Summary of funds	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	198,099	-	198,099	219,525
Total funds	<u>198,099</u>	<u>-</u>	<u>198,099</u>	<u>219,525</u>

The notes attached on pages 19 to 30 form an integral part of these accounts.

SOS N.I. - Balance Sheet as at 31 December 2023

	SORP Note Ref	2023 £	2022 £
Fixed assets	A		
Tangible assets	10 A2	4,128	6,450
Total fixed assets		<u>4,128</u>	<u>6,450</u>
Current assets	B		
Debtors	11 B2	22,727	53,179
Cash at bank and in hand	B4	176,323	172,407
Total current assets		<u>199,050</u>	<u>225,586</u>
Creditors: amounts falling due within one year	12 C1	<u>(5,079)</u>	<u>(12,511)</u>
Net current assets		193,971	213,075
The total net assets of the charity		<u>198,099</u>	<u>219,525</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Unrestricted Funds

Unrestricted Revenue Funds	14 D3	198,099	219,525
Total charity funds		<u>198,099</u>	<u>219,525</u>

SOS N.I. - Balance Sheet as at 31 December 2023

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 12.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Mr Peter Loughins

Trustee

Approved by the board of trustees on 2 October 2024

The notes attached on pages 19 to 30 form an integral part of these accounts.

SOS N.I.

Notes to the Accounts for the year ended 31 December 2023

1 Accounting policies

Policies relating to the production of the accounts

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), published by the Charity Commission in Northern Ireland (CCNI) , effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration.

Going Concern

These financial statements have been prepared on a going concern basis as the trustees feel that the charity has adequate reserves with which to meet its obligations for the foreseeable future.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

SOS N.I.

Notes to the Accounts for the year ended 31 December 2023

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

SOS N.I.

Notes to the Accounts for the year ended 31 December 2023

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Policies relating to expenditure on goods and services provided to the charity

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 5.

Policies relating to assets, liabilities and provisions and other matters

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual their estimated useful lives.

Plant and machinery	33 % straight line
Motor vehicles	10-25 % straight line

A regular annual review of the likelihood of asset impairment is undertaken.

SOS N.I.

Notes to the Accounts for the year ended 31 December 2023

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Net (deficit)/surplus before tax in the financial year

	2023	2022
	£	£
The net (deficit)/surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	2,322	68,867
Pension costs	1,507	2,457

5 The contribution of volunteers

As detailed in the Trustees' Report the charity is hugely dependent on the support of its volunteers and their assistance is very much appreciated (particularly as a lot of their work is carried out during unsociable hours). The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

SOS N.I.

Notes to the Accounts for the year ended 31 December 2023

6 Staff costs and emoluments

<i>Salary costs</i>	2023	2022
	£	£
Gross Salaries excluding trustees and key management personnel	72,916	96,330
Employer's contribution to defined benefit pension schemes	1,567	2,457
Total salaries, wages and related costs	74,483	98,787
<i>Numbers of full time employees or full time equivalents</i>	2023	2022
The average number of total staff employed in the year was	<u>3</u>	<u>4</u>

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Defined contribution pension schemes

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Trustees' expenses

No trustee expenses were incurred, either in the current or prior year.

10 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2023	-	18,930	588,180	607,110
At 31 December 2023	<u>-</u>	<u>18,930</u>	<u>588,180</u>	<u>607,110</u>
Depreciation				
At 1 January 2023	-	14,281	586,379	600,660
Charge for the year	-	2,322	-	2,322
At 31 December 2023	<u>-</u>	<u>16,603</u>	<u>586,379</u>	<u>602,982</u>
Net book value				
At 31 December 2023	<u>-</u>	<u>2,327</u>	<u>1,801</u>	<u>4,128</u>
At 31 December 2022	<u>-</u>	<u>4,649</u>	<u>1,801</u>	<u>6,450</u>

SOS N.I.

Notes to the Accounts for the year ended 31 December 2023

11 Debtors

	2023	2022
	£	£
Prepayments and accrued income	22,727	53,179
	<u>22,727</u>	<u>53,179</u>

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	2,126	681
Accruals	840	5,440
PAYE, NIC VAT and other taxes	799	5,739
Other creditors	1,314	651
	<u>5,079</u>	<u>12,511</u>

13 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2023

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	4,128	-	-	4,128
Current Assets	199,050	-	-	199,050
Current Liabilities	(5,079)	-	-	(5,079)
	<u>198,099</u>	<u>-</u>	<u>-</u>	<u>198,099</u>

At 1 January 2023

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	6,450	-	-	6,450
Current Assets	225,586	-	-	225,586
Current Liabilities	(12,511)	-	-	(12,511)
	<u>219,525</u>	<u>-</u>	<u>-</u>	<u>219,525</u>

SOS N.I.

Notes to the Accounts for the year ended 31 December 2023

14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023 See Note 15	Transfers between funds in 2023	Funds carried forward to 2024
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	219,525	(21,426)	-	198,099
Total unrestricted and designated funds	219,525	(21,426)	-	198,099
Restricted funds:-				
Public Health Authority	-	-	-	-
Community Foundation	-	-	-	-
Total restricted funds	-	-	-	-
Total charity funds	219,525	(21,426)	-	198,099

15 Analysis of movements in funds over the year as shown in Note 14

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	102,421	(123,847)	-	(21,426)
Restricted funds:-				
Public Health Authority	43,750	(43,750)	-	-
Community Foundation	13,125	(13,125)	-	-
	159,296	(180,722)	-	(21,426)

16 The purposes for which the funds as detailed in note 14 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds These funds are held for meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted Revenue Funds Restricted funds are funds received for specific purposes within the overall aims of the charity and are used in the year in which they are received, with no balance of funds remaining at year end.

SOS N.I.

Notes to the Accounts for the year ended 31 December 2023

17 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

SOS N.I.

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

18 Donations and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals				
Voluntary donations	28,792	-	28,792	36,130
Belfast Hotel Group	10,000	-	10,000	7,500
Belsonic	7,000	-	7,000	6,000
Malone Ball	-	-	-	16,344
Golf Day	-	-	-	4,705
Tennents NI	-	-	-	10,000
Belfast One	5,000	-	5,000	-
Belfast City Council	-	-	-	9,600
Garfield Weston Foundation	20,000	-	20,000	-
FSD	6,997	-	6,997	-
Anonymous	3,500	-	3,500	-
Gordons Chemist	3,000	-	3,000	-
AVA Festival	1,500	-	1,500	-
Harbour Commissioners	-	-	-	1,500
Queens University	-	-	-	1,000
LFT Charitable Trust	10,500	-	10,500	-
Hendersons	5,000	-	5,000	-
Total donations and gifts from individuals	101,289	-	101,289	92,779
Total Donations and Legacies	101,289	-	101,289	92,779

A1

SOS N.I.

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

19 Charitable income from funders

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Contractual payments from public bodies to fund charitable activities				
Small payments individually less than £1000	-	-	-	-
Public Health Authority	-	43,750	43,750	35,000
ARC - Dept of Justice	-	-	-	4,500
Community Fund	-	-	-	49,448
Community Foundation	-	13,125	13,125	43,750
Total contractual payments from public bodies	-	56,875	56,875	132,698
Total Charitable income from funders	-	56,875	56,875	132,698

20 Total Income from charitable activities

	Current year Unrestricted Funds £ 2023	Current year Restricted Funds £ 2023	Current year Total Funds £ 2023	Prior Year Total Funds £ 2022
Total Charitable income from funders	-	56,875	56,875	132,698
Total from charitable activities	-	56,875	56,875	132,698

21 Investment income

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Bank Interest Receivable	1,132	-	1,132	-
Total investment income	1,132	-	1,132	-

SOS N.I.

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

22 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Relief driver	953	447	1,400	5,628
Pro Paramedics/Medical and PPE supplies	145	68	213	-
Vehicle maintenance	6,756	3,168	9,924	9,102
Vehicle fuel	3,131	1,468	4,599	6,583
Catering supplies	1,500	703	2,203	2,230
Volunteer clothing/training	5,116	2,400	7,516	7,384
Event expenditure	3,158	1,481	4,639	14,248
Total direct spending	B2a 20,759	9,735	30,494	45,175

23 Support costs for charitable activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Employee costs not included in direct costs				
Salaries - Administrative staff	31,201	14,628	45,829	62,154
Defined benefit pension cost - administrative staff	1,067	500	1,567	2,457
Mileage and other expenses	132	62	194	34
Premises Expenses				
Rent payable under operating leases	32,025	15,015	47,040	24,585
Rates and water charges	436	204	640	879
Light heat and power	282	132	414	10,908
Administrative overheads				
Telephone, fax and internet	2,621	1,229	3,850	3,403
Design, printing and stationery	908	426	1,334	1,967
Repairs and computer costs	234	109	343	1,881
PR and consultancy	204	96	300	6,100
Advertising	147	69	216	516
Sundry expenses	746	350	1,096	2,418
Insurance	3,769	1,767	5,536	10,166
Financial costs				
Bank charges	218	-	218	214
Depreciation & Amortisation in total for the period	2,322	-	2,322	68,867
Total support costs	76,312	34,587	110,899	196,549

SOS N.I.

Detailed analysis of income and expenditure for the year ended 31 December 2023 as required by the SORP 2015

24 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Professional fees	1,472	690	2,162	3,840
Accountancy	6,863	3,217	10,080	8,400
Total Governance costs	8,335	3,907	12,242	12,240

25 Total Charitable expenditure

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total direct spending	B2a 20,759	9,735	30,494	45,175
Total support costs	B2d 76,312	34,587	110,899	196,549
Total Governance costs	B2e 8,335	3,907	12,242	12,240
Total charitable expenditure	B2 105,406	48,229	153,635	253,964

26 Expenditure on raising funds and costs of investment management

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Gross wages and salaries - fundraising activities	18,441	8,646	27,087	34,176
Total fundraising costs	B1 18,441	8,646	27,087	34,176

SOS Bus NI

Northern Ireland - Charity number 100247

Annual report

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2023

The Trustees present their Report and Accounts for the year ended 31 December 2023, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name

The legal name of the charity is:- SOS N.I.

The charity is also known by its operating name, SOS Bus N.I.

The charity's areas operation and UK charitable registration

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) with charity number NIC100247

Legal structure of the charity

The charity is constituted as a a company limited by guarantee, registered under the Companies Act. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Weavers Court Business Park
Belfast
BT12 5GH

Telephone	028 9066 4505
Email address	info@sosbusni.com
Web address	www.sosbusni.com

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2023

The registered office of the charity for Companies Act purposes is:-

25 Shore Road
Holywood
Northern Ireland, BT18 9HX

The Trustees in office on the date the report was approved were:-

Mr M J Brooks
Mr P Loughins
Mrs S C Henderson
Miss M Dunne
Mr D J Maguire
Mr D G Mark

The following persons served as Trustees during the year ended 31 December 2023 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
Mr M J Brooks		
Mrs F Douglas		29 November 2023
Mr J P Hughes		29 November 2023
Mr P Loughins		
Mrs S C Henderson		
Miss M Dunne	15 May 2023	
Mr D J Maguire	15 May 2023	
Mr D G Mark	15 May 2023	

All the trustees are also members of the charity.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2023

Objects and activities of the charity

The purposes of the charity as set out in its governing document

The Charity's objects are specifically restricted to the following:

- advancement of health or saving of lives by providing emergency medical treatment and care;
- relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage through the provision of non emergency medical care, treatment, advice, emotional support and sustenance;
- advancement of education of children and young people up to the age of 25 years old including vocational training and training in life skills;
- advancement of citizenship and community development by provision of advice, information and process of referral to professional agencies;
- advancement of education of volunteers including training in health and safety and life skills.

The main activities undertaken in relation to those purposes during the year

The main activities undertaken during the year to further those purposes are detailed below.

Night Time Services: Creating Safer Streets. Volunteers provided compassionate, non-judgemental support to anyone who in need or feeling vulnerable, ensuring their safety and well-being.

Day Time Response Team: Street-based therapy and crisis intervention. Launched in 2021, this service continued to grow in 2023 following a pilot programme in partnership with PSNI. It offers essential mental health support and crisis intervention for individuals with complex lives who face barriers in accessing services.

Event Welfare Services: As part of a multi-agency health and safety team at concerts and major events, SOS provided safe spaces for mental health interventions, substance use recovery, and assistance in getting people home safely.

Signposting Project: Led by volunteers, this initiative ensures that individuals with long-term, complex needs receive the appropriate care. Volunteers are trained to connect clients to partner organisations for sustained support.

Volunteer Training & Development: Volunteers are equipped with skills necessary for delivering effective street-based interventions. They are encouraged to contribute to the design and development of SOS services, ensuring a community-driven approach.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2023

Overview of SOS Bus NI

SOS Bus NI is committed to creating safe spaces across Belfast. As a volunteer-centred organisation, our services are co-designed, developed, and evaluated in collaboration with volunteers, clients, and multi-agency partners.

Our volunteers are trained to provide:

- First Aid
- Harm Reduction
- Mental Health Intervention
- Naloxone Administration
- Suicide De-escalation
- Safe transport to A&E or other safe spaces

We also collaborate with agencies supporting refugee families, providing vital transport and resettlement assistance for asylum seekers in Northern Ireland.

Collaboration with Partners

SOS Bus NI works closely with emergency services, statutory bodies, other charities, universities, and community groups to tackle serious social issues. Our collaboration with the Police and Ambulance services has reduced crime rates and unnecessary hospital admissions, making Belfast safer for everyone.

The main activities undertaken during the year to further the charity's purpose for the public benefit

Beneficiaries

The charity continues to support the general public of Northern Ireland, with a focus on vulnerable populations, including:

- Victims of assault
- Individuals experiencing homelessness
- Those in fear of violence or crime
- Victims of substance misuse
- Those feeling lonely or isolated
- Individuals experiencing suicidal thoughts

Key Resources Deployed

To facilitate service delivery in 2023, SOS NI utilised:

- A 60-foot Flexi Bus, providing a safe space for anyone in need
- Two response minibuses, allowing volunteer teams to respond to calls from PSNI, bars, and the public to transport vulnerable individuals to our bus for comprehensive care.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2023

2023 Service Delivery

- Night-Time Response Services were provided each Friday and Saturday as part of the Purple Flag Night-Time Economy initiative. A team of 12 Team Leaders welcomed 27 new welfare volunteers and 1 new driver this year.
- The SOS Bus supported 1299 clients, including 849 people under the influence of drugs or alcohol, 150 individuals experiencing homelessness, 49 mental health interventions, and 32 suicide interventions.
- SOS Welfare Services were delivered at 20 concerts, supporting 697 people all of whom were provided with a safe space for substance recovery. 60 clients were brought home by SOS Response Mini-bus. 240 young people were collected by Parents or Relatives.

Daytime Services

The Daytime Response Team delivered 519 interventions, supporting:

- 49 individuals in need of mental health support
- 370 people experiencing homelessness
- 117 individuals who were referred to partner organisations for long-term care

Partnership and adaptation

In 2023, collaboration remained central to our work. By partnering with organisations such as Belfast City Council, PSNI, The Ambulance Service of NI, the Welcome Organisation, Extern, NEXUS, and Alcoholics Anonymous, we provided more comprehensive support to those in need. These collaborations allowed us to adapt our Safe Spaces and signposting initiatives, ensuring our services remained responsive to the evolving challenges faced by our clients. Whether offering mental health support, addiction recovery assistance, or safe transport, these partnerships helped us deliver a wide range of effective services.

Our involvement in the Purple Flag Initiative further highlights the importance of partnership. The Purple Flag status, an accreditation that recognises safe and well-managed night-time economies, reflects our commitment to making Belfast's city centre a safer place for everyone. Working with the Police Service of Northern Ireland (PSNI), Belfast City Council, Belfast BIDs, local businesses, and other community organisations, we contribute to reducing crime and supporting vulnerable individuals.

These collaborative efforts underscore the power of partnerships in addressing complex social issues. By pooling resources and expertise, we ensure our services are integrated into a broader strategy for public safety and welfare, providing impactful, long-term solutions for the Belfast community. Together, we are building a more connected support system to make the city safer, more inclusive, and better equipped to meet the needs of vulnerable populations.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2023

The main achievements and performance of the charity during the year

Results for the financial year ended 31 December 2023 are provided in the Statement of Financial Activities on page 14 of the financial statements.

A summary of the assets and liabilities as at 31 December 2023 are provided in the Balance Sheet on page 17.

The financial statements should be read in conjunction with their related notes, which appear on pages 19 to 30 and have been prepared in accordance with the Charities SORP (FRS 102).

In summary:

1. Total incoming resources have decreased by 29% to £159,296 (2022: £225,477)
2. Total resources expended have decreased by 37% to £180,722 (2022: £288,140)
3. There was a net deficit of £21,426 in the year (2022:£62,663).

Fundraising activities during the year

Fundraising is critical to the continued success of SOS Bus NI. Our vital services are funded through a combination of grants, donations from individuals and businesses, and the generosity of our supporters.

These contributions enable us to provide essential support to vulnerable individuals in Belfast, including those experiencing mental health crises, homelessness, or substance misuse. Without consistent funding, we would not be able to operate our Safe Spaces or deliver crucial interventions such as suicide de-escalation and overdose prevention.

Donations allow us to train volunteers, maintain our fleet of response vehicles, and ensure our services are available when needed most—whether during the day or night. The support we receive from the community is not just financial but reflects a shared commitment to making Belfast a safer and more caring place. Every donation, large or small, helps us sustain our efforts to create lasting positive change for individuals and the wider community.

The difference the charity's performance during the year has made to the beneficiaries of the charity and the wider society

Throughout the year, SOS Bus NI has made a significant impact on both its beneficiaries and the wider community. By providing critical support through our Nighttime and Day Time Services, we have safeguarded the physical and emotional well-being of vulnerable individuals across Belfast. Our trained volunteers offered non-judgmental, compassionate care to people in crisis, including those experiencing mental health challenges, substance misuse, homelessness, and suicidal thoughts. In 2023 alone, we conducted nearly 3000 interventions, delivering essential services such as crisis counselling, suicide de-escalation, and overdose prevention.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2023

The presence of SOS Bus NI has also alleviated pressure on local resources, particularly emergency services such as the Police Service of Northern Ireland (PSNI), Health Trusts, and the Northern Ireland Ambulance Service (NIAS). By offering a Safe Space where individuals can receive immediate help, our services reduce the need for police and ambulance callouts, hospital admissions, and other statutory interventions. This contributes to a more efficient use of public resources, while creating a safer environment for the broader community.

Through our collaborative partnerships and ongoing dedication, SOS Bus NI continues to play a vital role in building a safer, more supportive Belfast for all.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees

As set out in the charity's Articles of Association, the charity may by ordinary resolution:

- appoint a person who is willing to act to be a Trustee; and
- determine the rotation in which any additional Trustees are to retire.

No person other than a Trustee retiring by rotation may be appointed a Trustee at any general meeting unless:

- he or she is recommended for re-election by the Trustees; or
- not less than fourteen nor more than thirty five clear days before the date of the meeting, the Charity is given a notice that:
 - is signed by a member entitled to vote at the meeting;
 - states the member's intention to propose the appointment of a person as a Trustee;
 - contains the details that, if the person were to be appointed, the Charity would have to file at Companies House; and
 - is signed by the person who is proposed to show his or her willingness to be appointed.

All persons who are entitled to receive notice of a general meeting must be given not less than seven nor more than twenty eight days' notice of any resolution to be put to the meeting to appoint a Trustee other than a Trustee who is to retire by rotation.

The Trustees may appoint a person who is willing to act as a Trustee.

A Trustee appointed by a resolution of the other Trustees must retire at the next annual general meeting and must be taken into account in determining the Trustees who are to retire by rotation.

The appointment of a Trustee, whether by the charity in a general meeting or by the other Trustees, must not cause the number of Trustees to exceed any number fixed as the maximum number of Trustees.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2023

The charity's organisational structure

The charity is managed by a diverse and experienced board of trustees supported by a team of dedicated employees and volunteers.

The day to day operational activity of SOS N.I. is board led, supported by 4 employees.

The trustees' bankers and advisors

Bankers Danske Bank Limited, Donegall Square West, Belfast, BT1 6JS
Solicitors Edwards & Co, 28 Hill Street, Belfast, BT1 2LA

Financial review

The charity's financial position at the end of the year ended 31 December 2023

The financial position of the charity at 31 December 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net expenditure	(21,426)	(62,663)
Unrestricted Revenue Funds available for the general purposes of the charity	198,099	219,525
Total Unrestricted Funds	198,099	219,525
Total Funds	198,099	219,525

Financial review of the position at the reporting date, 31 December 2023 .

The trustees consider the financial performance by the charity during the year to have been satisfactory, especially given the ongoing economic environment and fluctuations in the regional funding landscape resulting from Brexit, and the resulting concentration of charities seeking funding from a smaller pool of funders.

The charity generated a cash deficit of £21,426.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2023

Policies on reserves.

The Board's objective is to build reserves and hold them at a level equivalent to 6 months operating costs. The Board of Trustees keep this position under constant review.

Details of The Independent Examiner

Mr William Wilson
Member of Chartered Accountants Ireland
25 Shore Road
Holywood
BT18 9HX

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2023

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2023

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 14 to 30.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016).

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 2 October 2024.

A handwritten signature in black ink, appearing to read 'Peter Loughins', written in a cursive style.

Mr Peter Loughins
Director and Trustee

SOS Bus NI

Northern Ireland - Charity number 100247

Annual return

SOS N.I.

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2023

I report on the financial statements of the charitable company on pages 14 to 30 for the year ended 31 December 2023 which have been prepared in accordance with the Charities (Northern Ireland) Act 2008, as amended (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), published by the Charity Commission in Northern Ireland (CCNI), effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 10, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and all other applicable law and with United Kingdom Generally Accepted Accounting Practice and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of 65(2) of The Charities (Northern Ireland) Act 2008, as amended (The Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under Section 65(3) of the Act;
- b) follow the procedures in the Directions to Independent Examiners made by the Charity Commission in Northern Ireland and;
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the Directions to Independent Examiners made by the Charity Commission in Northern Ireland, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

SOS N.I.

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2023

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that :-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 65(3) of the Act and in accordance with Directions to Independent Examiners made by the Charity Commission in Northern Ireland which may be applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with Section 386 of the Companies Act 2006 and Section 63 of The Charities (Northern Ireland) Act 2008, as amended;

to prepare financial statements which accord with the accounting records and comply with the accounting requirements of Section 396 of the Companies Act 2006 and The Charities (Northern Ireland) Act 2008, as amended and;

have been prepared in accordance with the requirements of Section 396 of the Companies Act 2006 and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.



Mr William Wilson - Independent Examiner
Member of Chartered Accountants Ireland
25 Shore Road
Holywood
BT18 9HX

This report was signed on 2 October 2024

SOS Bus NI

Northern Ireland - Charity number 100247

Accounts

WILLIAM WILSON



WILLIAM WILSON
Chartered Accountants

25 Shore Road
Holywood
BT18 9HX

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www.wwaccountancy.com

SOS N.I.
(A company limited by guarantee)

Annual Report and Financial Statements

31 December 2022

Company Registration Number: NI061293

Charity Registration Number: NIC100247

SOS N.I.

Report and accounts for the year ended 31 December 2022

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SOS N.I.

Trustees' Annual Report for the year ended 31 December 2022

The Trustees present their Report and Accounts for the year ended 31 December 2022, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name

The legal name of the charity is:- SOS N.I.

The charity is also known by its operating name, SOS Bus N.I.

The charity's areas operation and UK charitable registration

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) with charity number NIC100247

Legal structure of the charity

The charity is constituted as a a company limited by guarantee, registered under the Companies Act. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Weavers Court Business Park
Belfast
BT12 5GH

Telephone	028 9066 4505
Email address	info@sosbusni.com
Web address	www.sosbusni.com

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2022

The registered office of the charity for Companies Act purposes is:-

25 Shore Road
Holywood
Northern Ireland, BT18 9HX

The Trustees in office on the date the report was approved were:-

Mr M J Brooks
Mrs F Douglas
Mr J P Hughes
Mr P Loughins
Mrs S C Henderson
Miss M Dunne
Mr D J Maguire
Mr D G Mark

The following persons served as Trustees during the year ended 31 December 2022 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
Mr M J Brooks		
Mr P H Donnelly		22 November 2022
Mrs F Douglas		
Mr J P Hughes		
Mr P Loughins		
Mrs S C Henderson		

Post year end appointments:

Miss M Dunne	15 May 2023
Mr D J Maguire	15 May 2023
Mr D G Mark	15 May 2023

All the trustees are also members of the charity.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2022

Objects and activities of the charity

The purposes of the charity as set out in its governing document

The Charity's objects are specifically restricted to the following:

- advancement of health or saving of lives by providing emergency medical treatment and care;
- relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage through the provision of non emergency medical care, treatment, advice, emotional support and sustenance;
- advancement of education of children and young people up to the age of 25 years old including vocational training and training in life skills;
- advancement of citizenship and community development by provision of advice, information and process of referral to professional agencies;
- advancement of education of volunteers including training in health and safety and life skills.

The main activities undertaken in relation to those purposes during the year

The main activities undertaken during the year to further those purposes are detailed below.

Night Time Services: Creating Safer Streets. Volunteers provide non-judgemental, caring welfare support to anyone who is in need or feels vulnerable.

Day Time Response Team: Street based talking therapy and crisis intervention. Supporting people with complex lives who struggle to access Mental Health Services and other support networks. This was a Service introduced in 2021, which continued to develop during 2022 following a Pilot Programme designed to understand the need identified by PSNI.

Event Welfare: Part of the multi-agency health and safety team, at Concerts and other major events, SOS provides a Safe Space for mental health intervention, substance use recovery and support to get home safely.

Signposting Project: Volunteer-led initiative to ensure clients who come to the SOS Bus with complex, long-term needs receive the best possible care. Volunteers are trained to effectively signpost clients to partner organisations.

Volunteer Training & Development: Training and equipping volunteers with skills to deliver effective street based interventions. Empowering volunteers to lead the design and development of SOS services.

SOS Bus NI trains and equips volunteers to create Safe Spaces on the streets of Belfast.

SOS Bus NI is a volunteer centred organisation; we are committed to delivering services in partnership. Our programmes are co-designed, developed and evaluated with volunteers, clients and our multi agency partners.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2022

SOS NI Volunteers are trained to deliver First Aid, Harm Reduction, Place of Safety, Mental Health Intervention, Naloxone, Signposting and Referrals, Suicide De-escalation, Transport to A&E or to Safe Space.

SOS NI works in partnership with those agencies supporting the refugees and asylum providing transportation support to refugee and asylum seeking families being resettled in Northern Ireland.

SOS NI works in partnership with the emergency services, statutory services, other charities, and businesses, schools, universities and community groups to meet the serious social problems that our volunteers encounter, making Belfast a safer place for everyone. Working in close collaboration with the Police and Ambulance service, we are able to clearly evidence our ability to mitigate aspects of crime and lower unnecessary hospital admissions.

The main activities undertaken during the year to further the charity's purpose for the public benefit

The beneficiaries continued to be the general public living in Northern Ireland, particularly children, young people and vulnerable members of the community who are:

- Victims of assault
- Experiencing homelessness
- In fear of violence or crime
- In need of listening ear support
- Victims of substance misuse
- Injured or unwell
- Lonely or isolated
- Experiencing suicidal thoughts

The main activities undertaken during the year to further this purpose are detailed below.

SOS NI deploy the following resources to create spaces and support service delivery:

- 1 sixty foot flexi bus - providing Safe Spaces for anyone in their time of need
- 2 response mini buses SOS Volunteer Teams respond to calls from PSNI, Bars and the public to bring vulnerable people from across the city to the big bus where volunteers can provide in-depth care.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2022

During 2022, Night Time Response Services were delivered during the Night Time Economy each Friday and Saturday night and at other key identified times, led by a committed group of 14 Team Leaders.

This year the Team welcomed 23 new welfare volunteers and 1 new driver.

1,580 clients were supported on board the SOS Buses. 362 people were under the influence of drugs or alcohol. 178 were experiencing homelessness. 108 mental health interventions were delivered and 14 suicide interventions.

SOS NI delivered Welfare Services at 27 Concerts in partnership with PSNI, Belfast City Council and Event Medical Staff. 690 people were referred for caring welfare support. 17 minors were supported to get home safely. 575 people were given support and a safe space to recover from substance use and 139 listening interventions were delivered.

In response to increasing needs identified by PSNI, SOS NI increased our Daytime Service. SOS NI Response Teams operated a Daytime Service in Belfast City Centre from 2pm - 6pm Monday to Friday. The Programme was led by a volunteer steering group, many of whom have lived experience. The development and delivery of the Daytime Service is co-designed by the community we support; feedback is regularly sought from clients, partners and local businesses through workshops, interviews and informal conversations.

This continuing programme supports service users who struggle to access Mental Health Services and other statutory networks via traditional routes. This Response builds on the 16 years of experience SOS NI has developed through Night Time Services providing support to people, reducing pressure on A&E and Police and signposting them to long term services.

During 2022 Daytime Response Teams provided 1,970 interventions. 586 people were in need of mental health support and 62 were signposted on to a partner organisation for long term support. 640 people were experiencing homelessness. SOS Teams administered naloxone to 8 people who were experiencing opiate overdose.

This year we have continued to adapt our Safe Spaces and ways to signpost; 2022 partners include The Welcome Organisation, Extern, NEXUS, The Rowan Sexual Assault Referral Centre, Stop the Traffik, Public Initiative for the Prevention of Suicide and Harm and Alcoholics Anonymous.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2022

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year

Results for the financial year ended 31 December 2022 are provided in the Statement of Financial Activities on page 13 of the financial statements.

A summary of the assets and liabilities as at 31 December 2022 are provided in the Balance Sheet on page 16.

The financial statements should be read in conjunction with their related notes, which appear on pages 18 to 29 and have been prepared in accordance with the Charities SORP (FRS 102).

In summary:

1. Total incoming resources have increased by 6% to £225,477 (2021: £212,082)
2. Total resources expended have increased by 50% to £288,141 (2021: £192,035)
3. There was a net deficit of £62,664 in the year (2021: net surplus of £20,047).

Fundraising activities during the year

The charity relies on grant aid from the donors identified in the accounts and on the generous donations from individuals and businesses, whose support is valued.

The difference the charity's performance during the year has made to the beneficiaries of the charity and the wider society

The charity's performance during the year has contributed to safeguarding the physical and emotional well being of its beneficiaries.

Wider society has benefitted as the charity's presence has helped to ease pressure on resources such as PSNI, Health Trust, NIAS and Belfast City Council.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees

As set out in the charity's Articles of Association, the charity may by ordinary resolution:

- appoint a person who is willing to act to be a Trustee; and
- determine the rotation in which any additional Trustees are to retire.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2022

No person other than a Trustee retiring by rotation may be appointed a Trustee at any general meeting unless:

- he or she is recommended for re-election by the Trustees; or
- not less than fourteen nor more than thirty five clear days before the date of the meeting, the Charity is given a notice that:
 - is signed by a member entitled to vote at the meeting;
 - states the member's intention to propose the appointment of a person as a Trustee;
 - contains the details that, if the person were to be appointed, the Charity would have to file at Companies House; and
 - is signed by the person who is proposed to show his or her willingness to be appointed.

All persons who are entitled to receive notice of a general meeting must be given not less than seven nor more than twenty eight days' notice of any resolution to be put to the meeting to appoint a Trustee other than a Trustee who is to retire by rotation.

The Trustees may appoint a person who is willing to act as a Trustee.

A Trustee appointed by a resolution of the other Trustees must retire at the next annual general meeting and must be taken into account in determining the Trustees who are to retire by rotation.

The appointment of a Trustee, whether by the charity in a general meeting or by the other Trustees, must not cause the number of Trustees to exceed any number fixed as the maximum number of Trustees.

The charity's organisational structure

The charity is managed by a diverse and experienced board of trustees supported by a team of dedicated employees and volunteers.

The day to day operational activity of SOS N.I. is board led, supported by 4 employees.

The trustees' bankers and advisors

Bankers	Danske Bank Limited, Donegall Square West, Belfast, BT1 6JS
Solicitors	Edwards & Co, 28 Hill Street, Belfast, BT1 2LA

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2022

Financial review

The charity's financial position at the end of the year ended 31 December 2022

The financial position of the charity at 31 December 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022 £	2021 £
Net (expenditure)/income	(62,664)	20,047
Unrestricted Revenue Funds available for the general purposes of the charity	219,525	282,189
Total Unrestricted Funds	219,525	282,189
Total Funds	219,525	282,189

Financial review of the position at the reporting date, 31 December 2022 .

The trustees consider the financial performance by the charity during the year to have been satisfactory, especially given the ongoing economic environment and fluctuations in the regional funding landscape resulting from Brexit, and the resulting concentration of charities seeking funding from a smaller pool of funders. Our fleet of buses was also changed. This included the scrapping of two flexi-buses which had become unsustainable.

The charity generated a cash surplus of £6,203 and adjusted further for depreciation of £2,316 and an exceptional impairment of £66,551 resulting in a deficit for the year of (£62,664).

Policies on reserves.

The Board's objective is to build reserves and hold them at a level equivalent to 6 months operating costs. The Board of Trustees keep this position under constant review.

Details of The Independent Examiner

Mr William Wilson
Member of Chartered Accountants Ireland
25 Shore Road
Holywood
BT18 9HX

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2022

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2022

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 13 to 29.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 28 November 2023.



Mr Peter Loughins
Director and Trustee

SOS N.I.

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2022

I report on the financial statements of the charitable company on pages 13 to 29 for the year ended 31 December 2022 which have been prepared in accordance with the Charities (Northern Ireland) Act 2008, as amended (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), published by the Charity Commission in Northern Ireland (CCNI), effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 18.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 9, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and all other applicable law and with United Kingdom Generally Accepted Accounting Practice and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of 65(2) of The Charities (Northern Ireland) Act 2008, as amended (The Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under Section 65(3) of the Act;
- b) follow the procedures in the Directions to Independent Examiners made by the Charity Commission in Northern Ireland and;
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the Directions to Independent Examiners made by the Charity Commission in Northern Ireland, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

SOS N.I.

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2022

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination, I can confirm that :-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 65(3) of the Act and in accordance with Directions to Independent Examiners made by the Charity Commission in Northern Ireland which may be applicable;

and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with Section 386 of the Companies Act 2006 and Section 63 of The Charities (Northern Ireland) Act 2008, as amended;

to prepare financial statements which accord with the accounting records and comply with the accounting requirements of Section 396 of the Companies Act 2006 and The Charities (Northern Ireland) Act 2008, as amended and;

have been prepared in accordance with the requirements of Section 396 of the Companies Act 2006 and and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.



Mr William Wilson - Independent Examiner
Member of Chartered Accountants Ireland
25 Shore Road
Holywood
BT18 9HX

This report was signed on 28 November 2023

SOS N.I. - Statement of Financial Activities for the year ended 31 December 2022

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2022, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	92,779	-	92,779	71,863
Charitable activities	A2	-	132,698	132,698	140,219
Total income	A	92,779	132,698	225,477	212,082
Expenditure on:					
Raising funds	B1	13,474	20,702	34,176	38,145
Charitable activities	B2	141,969	111,996	253,965	153,890
Total expenditure	B	155,443	132,698	288,141	192,035
Net gains on investments	B4	-	-	-	-
Net (expenditure)/income for the year		(62,664)	-	(62,664)	20,047
Transfers between funds	C	-	-	-	-
Net income after transfers	A-B-C	(62,664)	-	(62,664)	20,047
Net movement in funds		(62,664)	-	(62,664)	20,047
Reconciliation of funds:-					
Total funds brought forward	E	282,189	-	282,189	262,142
Total funds carried forward		219,525	-	219,525	282,189

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

SOS N.I. - Statement of Financial Activities for the year ended 31 December 2022

SOS N.I. - Resources applied in the year ended 31 December 2022 towards fixed assets for Charity use:-

	2022	2021
	£	£
Funds generated in the year as detailed in the SOFA	(62,664)	20,047
Resources applied on functional fixed assets	-	-
Net resources available to fund charitable activities	<u>(62,664)</u>	<u>20,047</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 18 to 29 form an integral part of these accounts.

SOS N.I. - Statement of Financial Activities for the year ended 31 December 2022

Movements in revenue and capital funds for the year ended 31 December 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	282,189	-	282,189	262,142
Recognised gains and losses before transfers	(62,664)	-	(62,664)	20,047
	219,525	-	219,525	282,189
Closing revenue funds	219,525	-	219,525	282,189
Summary of funds				
	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	219,525	-	219,525	282,189
Total funds	219,525	-	219,525	282,189

The notes attached on pages 18 to 29 form an integral part of these accounts.

SOS N.I. - Balance Sheet as at 31 December 2022

	SORP		
	Note Ref		2021
		2022	£
		£	£
Fixed assets	A		
Tangible assets	11 A2	6,450	75,317
Total fixed assets		<u>6,450</u>	<u>75,317</u>
Current assets	B		
Debtors	12 B2	53,179	46,737
Cash at bank and in hand	B4	172,407	195,215
Total current assets		<u>225,586</u>	<u>241,952</u>
Creditors: amounts falling due within one year	13 C1	<u>(12,511)</u>	<u>(35,080)</u>
Net current assets		213,075	206,872
The total net assets of the charity		<u>219,525</u>	<u>282,189</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Unrestricted Funds

Unrestricted Revenue Funds	15 D3	219,525	282,189
Total charity funds		<u>219,525</u>	<u>282,189</u>

SOS N.I. - Balance Sheet as at 31 December 2022

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

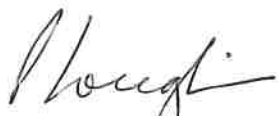
The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 12.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Mr Peter Loughins

Trustee

Approved by the board of trustees on 28 November 2023

The notes attached on pages 18 to 29 form an integral part of these accounts.

SOS N.I.

Notes to the Accounts for the year ended 31 December 2022

1 Accounting policies

Policies relating to the production of the accounts

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), published by the Charity Commission in Northern Ireland (CCNI), effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration.

Going Concern

These financial statements have been prepared on a going concern basis as the trustees feel that the charity has adequate reserves with which to meet its obligations for the foreseeable future.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

SOS N.I.

Notes to the Accounts for the year ended 31 December 2022

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

SOS N.I.

Notes to the Accounts for the year ended 31 December 2022

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Policies relating to expenditure on goods and services provided to the charity

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 5.

Policies relating to assets, liabilities and provisions and other matters

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	33 % straight line
Motor vehicles	10-25 % straight line

A regular annual review of the likelihood of asset impairment is undertaken.

SOS N.I.

Notes to the Accounts for the year ended 31 December 2022

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Net (deficit)/surplus before tax in the financial year

	2022	2021
	£	£
The net (deficit)/surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	68,867	18,859
Pension costs	<u>2,457</u>	<u>1,196</u>

5 The contribution of volunteers

As detailed in the Trustees' Report the charity is hugely dependent on the support of its volunteers and their assistance is very much appreciated (particularly as a lot of their work is carried out during unsociable hours). The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

SOS N.I.

Notes to the Accounts for the year ended 31 December 2022

6 Staff costs and emoluments

Salary costs	2022	2021
	£	£
Gross Salaries excluding trustees and key management personnel	96,330	84,551
Employer's contribution to defined benefit pension schemes	2,457	1,196
Total salaries, wages and related costs	98,787	85,747
Numbers of full time employees or full time equivalents	2022	2021
The average number of total staff employed in the year was	<u>4</u>	<u>4</u>

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Defined contribution pension schemes

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Trustees' expenses

No trustee expenses were incurred, either in the current or prior year.

10 Deferred income - Unrestricted and Designated funds

	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Malone Ball	2,080	-	(2,080)	-
MHF - Community Grant	25,000	-	(25,000)	-
Total	<u>27,080</u>	<u>-</u>	<u>(27,080)</u>	<u>-</u>
			2022	2021
			£	£
These deferrals are included in creditors			<u>-</u>	<u>27,080</u>

SOS N.I.

Notes to the Accounts for the year ended 31 December 2022

11 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2022	-	18,930	588,180	607,110
At 31 December 2022	-	18,930	588,180	607,110
Depreciation				
At 1 January 2022	-	11,970	519,823	531,793
Charge for the year	-	2,311	5	2,316
Write down of assets during the year	-	-	66,551	66,551
At 31 December 2022	-	14,281	586,379	600,660
Net book value				
At 31 December 2022	-	4,649	1,801	6,450
At 31 December 2021	-	6,960	68,357	75,317

12 Debtors

	2022	2021
	£	£
Prepayments and accrued income	53,179	46,737
	53,179	46,737

13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	681	-
Accruals	5,440	8,000
Deferred Income - Unrestricted & designated funds	-	27,080
PAYE, NIC VAT and other taxes	5,739	-
Other creditors	651	-
	12,511	35,080

SOS N.I.

Notes to the Accounts for the year ended 31 December 2022

14 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	6,450	-	-	6,450
Current Assets	225,586	-	-	225,586
Current Liabilities	(12,511)	-	-	(12,511)
	219,525	-	-	219,525
	<hr/>			
At 1 January 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	75,317	-	-	75,317
Current Assets	241,952	-	-	241,952
Current Liabilities	(35,080)	-	-	(35,080)
	282,189	-	-	282,189

15 Change in total funds over the year as shown in Note 14 , analysed by individual funds

	Funds brought forward from 2021 £	Movement in funds in 2022 See Note 16 £	Transfers between funds in 2022 £	Funds carried forward to 2023 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	282,189	(62,664)	-	219,525
Total unrestricted and designated funds	282,189	(62,664)	-	219,525
Restricted funds:-				
Public Health Authority	-	-	-	-
ARC - Dept of Justice	-	-	-	-
Community Fund	-	-	-	-
Community Foundation	-	-	-	-
Total restricted funds	-	-	-	-
Total charity funds	282,189	(62,664)	-	219,525

SOS N.I.

Notes to the Accounts for the year ended 31 December 2022

16 Analysis of movements in funds over the year as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	92,779	(155,443)	-	(62,664)
Restricted funds:-				
Public Health Authority	35,000	(35,000)	-	-
ARC - Dept of Justice	4,500	(4,500)	-	-
Community Fund	49,448	(49,448)	-	-
Community Foundation	43,750	(43,750)	-	-
	<u>225,477</u>	<u>(288,141)</u>	<u>-</u>	<u>(62,664)</u>

17 The purposes for which the funds as detailed in note 15 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds These funds are held for meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted Revenue Funds Restricted funds are funds received for specific purposes within the overall aims of the charity and are used in the year in which they are received, with no balance of funds remaining at year end.

18 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

SOS N.I.

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

19 Donations and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts from individuals				
Voluntary donations	36,130	-	36,130	33,774
Belfast Hotel Group	7,500	-	7,500	-
Belsonic	6,000	-	6,000	-
Malone Ball	16,344	-	16,344	-
Golf Day	4,705	-	4,705	-
Tennents NI	10,000	-	10,000	10,000
Belfast One	-	-	-	5,000
Belfast City Council	9,600	-	9,600	11,095
Co-operation Ireland	-	-	-	1,994
Harbour Commissioners	1,500	-	1,500	1,500
Queens University	1,000	-	1,000	2,000
Victoria Homes	-	-	-	5,000
CFC Belfast	-	-	-	1,500
Total donations and gifts from individuals	92,779	-	92,779	71,863
Total Donations and Legacies	92,779	-	92,779	71,863

A1

20 Charitable income from funders

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Contractual payments from public bodies to fund charitable activities				
Public Health Authority	-	35,000	35,000	43,750
ARC - Dept of Justice	-	4,500	4,500	19,791
Community Fund	-	49,448	49,448	66,678
Community Foundation	-	43,750	43,750	-
MHF - Community Grant	-	-	-	10,000
Total contractual payments from public bodies	-	132,698	132,698	140,219
Total Charitable income from funders	-	132,698	132,698	140,219

SOS N.I.

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

21 Total Income from charitable activities

	Current year Unrestricted Funds £ 2022	Current year Restricted Funds £ 2022	Current year Total Funds £ 2022	Prior Year Total Funds £ 2021
Total Charitable income from funders	-	132,698	132,698	140,219
Total from charitable activities	A2 -	132,698	132,698	140,219

22 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Relief driver	2,219	3,409	5,628	4,481
Pro Paramedics/Medical and PPE supplies	-	-	-	2,086
Community meal/Civic innovation programme	-	-	-	1,500
Vehicle maintenance	3,589	5,513	9,102	13,471
Vehicle fuel	2,595	3,988	6,583	3,288
Catering supplies	879	1,351	2,230	176
Volunteer clothing/training	2,911	4,473	7,384	3,193
Event expenditure	5,617	8,631	14,248	-
Total direct spending	B2a 17,810	27,365	45,175	28,195

SOS N.I.

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

23 Support costs for charitable activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Employee costs not included in direct costs				
Salaries - Administrative staff	24,503	37,651	62,154	46,406
Defined benefit pension cost - administrative staff	969	1,488	2,457	1,196
Mileage and other expenses	13	21	34	492
Premises Expenses				
Rent payable under operating leases	9,692	14,893	24,585	7,969
Rates and water charges	347	532	879	-
Light heat and power	4,300	6,608	10,908	9,226
Administrative overheads				
Telephone, fax and internet	1,342	2,061	3,403	3,673
Design, printing and stationery	775	1,192	1,967	2,676
Repairs and computer costs	742	1,139	1,881	9,633
PR and consultancy	2,405	3,695	6,100	1,800
Advertising	203	313	516	216
Sundry expenses	954	1,465	2,419	3,724
Insurance	4,008	6,158	10,166	12,132
Financial costs				
Bank charges	214	-	214	278
Depreciation & Amortisation in total for the period	68,867	-	68,867	18,859
Total support costs	119,334	77,216	196,550	118,280

24 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Professional fees	1,514	2,326	3,840	2,375
Accountancy	3,311	5,089	8,400	5,040
Total Governance costs	4,825	7,415	12,240	7,415

SOS N.I.

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

25 Total Charitable expenditure

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total direct spending	B2a	17,810	27,365	45,175	28,195
Total support costs	B2d	119,334	77,216	196,550	118,280
Total Governance costs	B2e	4,825	7,415	12,240	7,415
Total charitable expenditure	B2	141,969	111,996	253,965	153,890

26 Expenditure on raising funds and costs of investment management

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Gross wages and salaries - fundraising activities		13,474	20,702	34,176	38,145
Total fundraising costs	B1	13,474	20,702	34,176	38,145

SOS Bus NI

Northern Ireland - Charity number 100247

Annual report

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2022

The Trustees present their Report and Accounts for the year ended 31 December 2022, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name

The legal name of the charity is:- SOS N.I.

The charity is also known by its operating name, SOS Bus N.I.

The charity's areas operation and UK charitable registration

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) with charity number NIC100247

Legal structure of the charity

The charity is constituted as a a company limited by guarantee, registered under the Companies Act. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Weavers Court Business Park
Belfast
BT12 5GH

Telephone	028 9066 4505
Email address	info@sosbusni.com
Web address	www.sosbusni.com

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2022

The registered office of the charity for Companies Act purposes is:-

25 Shore Road
Holywood
Northern Ireland, BT18 9HX

The Trustees in office on the date the report was approved were:-

Mr M J Brooks
Mrs F Douglas
Mr J P Hughes
Mr P Loughins
Mrs S C Henderson
Miss M Dunne
Mr D J Maguire
Mr D G Mark

The following persons served as Trustees during the year ended 31 December 2022 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
Mr M J Brooks		
Mr P H Donnelly		22 November 2022
Mrs F Douglas		
Mr J P Hughes		
Mr P Loughins		
Mrs S C Henderson		

Post year end appointments:

Miss M Dunne	15 May 2023
Mr D J Maguire	15 May 2023
Mr D G Mark	15 May 2023

All the trustees are also members of the charity.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2022

Objects and activities of the charity

The purposes of the charity as set out in its governing document

The Charity's objects are specifically restricted to the following:

- advancement of health or saving of lives by providing emergency medical treatment and care;
- relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage through the provision of non emergency medical care, treatment, advice, emotional support and sustenance;
- advancement of education of children and young people up to the age of 25 years old including vocational training and training in life skills;
- advancement of citizenship and community development by provision of advice, information and process of referral to professional agencies;
- advancement of education of volunteers including training in health and safety and life skills.

The main activities undertaken in relation to those purposes during the year

The main activities undertaken during the year to further those purposes are detailed below.

Night Time Services: Creating Safer Streets. Volunteers provide non-judgemental, caring welfare support to anyone who is in need or feels vulnerable.

Day Time Response Team: Street based talking therapy and crisis intervention. Supporting people with complex lives who struggle to access Mental Health Services and other support networks. This was a Service introduced in 2021, which continued to develop during 2022 following a Pilot Programme designed to understand the need identified by PSNI.

Event Welfare: Part of the multi-agency health and safety team, at Concerts and other major events, SOS provides a Safe Space for mental health intervention, substance use recovery and support to get home safely.

Signposting Project: Volunteer-led initiative to ensure clients who come to the SOS Bus with complex, long-term needs receive the best possible care. Volunteers are trained to effectively signpost clients to partner organisations.

Volunteer Training & Development: Training and equipping volunteers with skills to deliver effective street based interventions. Empowering volunteers to lead the design and development of SOS services.

SOS Bus NI trains and equips volunteers to create Safe Spaces on the streets of Belfast.

SOS Bus NI is a volunteer centred organisation; we are committed to delivering services in partnership. Our programmes are co-designed, developed and evaluated with volunteers, clients and our multi agency partners.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2022

SOS NI Volunteers are trained to deliver First Aid, Harm Reduction, Place of Safety, Mental Health Intervention, Naloxone, Signposting and Referrals, Suicide De-escalation, Transport to A&E or to Safe Space.

SOS NI works in partnership with those agencies supporting the refugees and asylum providing transportation support to refugee and asylum seeking families being resettled in Northern Ireland.

SOS NI works in partnership with the emergency services, statutory services, other charities, and businesses, schools, universities and community groups to meet the serious social problems that our volunteers encounter, making Belfast a safer place for everyone. Working in close collaboration with the Police and Ambulance service, we are able to clearly evidence our ability to mitigate aspects of crime and lower unnecessary hospital admissions.

The main activities undertaken during the year to further the charity's purpose for the public benefit

The beneficiaries continued to be the general public living in Northern Ireland, particularly children, young people and vulnerable members of the community who are:

- Victims of assault
- Experiencing homelessness
- In fear of violence or crime
- In need of listening ear support
- Victims of substance misuse
- Injured or unwell
- Lonely or isolated
- Experiencing suicidal thoughts

The main activities undertaken during the year to further this purpose are detailed below.

SOS NI deploy the following resources to create spaces and support service delivery:

- 1 sixty foot flexi bus - providing Safe Spaces for anyone in their time of need
- 2 response mini buses SOS Volunteer Teams respond to calls from PSNI, Bars and the public to bring vulnerable people from across the city to the big bus where volunteers can provide in-depth care.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2022

During 2022, Night Time Response Services were delivered during the Night Time Economy each Friday and Saturday night and at other key identified times, led by a committed group of 14 Team Leaders.

This year the Team welcomed 23 new welfare volunteers and 1 new driver.

1,580 clients were supported on board the SOS Buses. 362 people were under the influence of drugs or alcohol. 178 were experiencing homelessness. 108 mental health interventions were delivered and 14 suicide interventions.

SOS NI delivered Welfare Services at 27 Concerts in partnership with PSNI, Belfast City Council and Event Medical Staff. 690 people were referred for caring welfare support. 17 minors were supported to get home safely. 575 people were given support and a safe space to recover from substance use and 139 listening interventions were delivered.

In response to increasing needs identified by PSNI, SOS NI increased our Daytime Service. SOS NI Response Teams operated a Daytime Service in Belfast City Centre from 2pm - 6pm Monday to Friday. The Programme was led by a volunteer steering group, many of whom have lived experience. The development and delivery of the Daytime Service is co-designed by the community we support; feedback is regularly sought from clients, partners and local businesses through workshops, interviews and informal conversations.

This continuing programme supports service users who struggle to access Mental Health Services and other statutory networks via traditional routes. This Response builds on the 16 years of experience SOS NI has developed through Night Time Services providing support to people, reducing pressure on A&E and Police and signposting them to long term services.

During 2022 Daytime Response Teams provided 1,970 interventions. 586 people were in need of mental health support and 62 were signposted on to a partner organisation for long term support. 640 people were experiencing homelessness. SOS Teams administered naloxone to 8 people who were experiencing opiate overdose.

This year we have continued to adapt our Safe Spaces and ways to signpost; 2022 partners include The Welcome Organisation, Extern, NEXUS, The Rowan Sexual Assault Referral Centre, Stop the Traffik, Public Initiative for the Prevention of Suicide and Harm and Alcoholics Anonymous.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2022

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year

Results for the financial year ended 31 December 2022 are provided in the Statement of Financial Activities on page 13 of the financial statements.

A summary of the assets and liabilities as at 31 December 2022 are provided in the Balance Sheet on page 16.

The financial statements should be read in conjunction with their related notes, which appear on pages 18 to 29 and have been prepared in accordance with the Charities SORP (FRS 102).

In summary:

1. Total incoming resources have increased by 6% to £225,477 (2021: £212,082)
2. Total resources expended have increased by 50% to £288,141 (2021: £192,035)
3. There was a net deficit of £62,664 in the year (2021: net surplus of £20,047).

Fundraising activities during the year

The charity relies on grant aid from the donors identified in the accounts and on the generous donations from individuals and businesses, whose support is valued.

The difference the charity's performance during the year has made to the beneficiaries of the charity and the wider society

The charity's performance during the year has contributed to safeguarding the physical and emotional well being of its beneficiaries.

Wider society has benefitted as the charity's presence has helped to ease pressure on resources such as PSNI, Health Trust, NIAS and Belfast City Council.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees

As set out in the charity's Articles of Association, the charity may by ordinary resolution:

- appoint a person who is willing to act to be a Trustee; and
- determine the rotation in which any additional Trustees are to retire.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2022

No person other than a Trustee retiring by rotation may be appointed a Trustee at any general meeting unless:

- he or she is recommended for re-election by the Trustees; or
- not less than fourteen nor more than thirty five clear days before the date of the meeting, the Charity is given a notice that:
 - is signed by a member entitled to vote at the meeting;
 - states the member's intention to propose the appointment of a person as a Trustee;
 - contains the details that, if the person were to be appointed, the Charity would have to file at Companies House; and
 - is signed by the person who is proposed to show his or her willingness to be appointed.

All persons who are entitled to receive notice of a general meeting must be given not less than seven nor more than twenty eight days' notice of any resolution to be put to the meeting to appoint a Trustee other than a Trustee who is to retire by rotation.

The Trustees may appoint a person who is willing to act as a Trustee.

A Trustee appointed by a resolution of the other Trustees must retire at the next annual general meeting and must be taken into account in determining the Trustees who are to retire by rotation.

The appointment of a Trustee, whether by the charity in a general meeting or by the other Trustees, must not cause the number of Trustees to exceed any number fixed as the maximum number of Trustees.

The charity's organisational structure

The charity is managed by a diverse and experienced board of trustees supported by a team of dedicated employees and volunteers.

The day to day operational activity of SOS N.I. is board led, supported by 4 employees.

The trustees' bankers and advisors

Bankers	Danske Bank Limited, Donegall Square West, Belfast, BT1 6JS
Solicitors	Edwards & Co, 28 Hill Street, Belfast, BT1 2LA

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2022

Financial review

The charity's financial position at the end of the year ended 31 December 2022

The financial position of the charity at 31 December 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022 £	2021 £
Net (expenditure)/income	(62,664)	20,047
Unrestricted Revenue Funds available for the general purposes of the charity	219,525	282,189
Total Unrestricted Funds	219,525	282,189
Total Funds	219,525	282,189

Financial review of the position at the reporting date, 31 December 2022 .

The trustees consider the financial performance by the charity during the year to have been satisfactory, especially given the ongoing economic environment and fluctuations in the regional funding landscape resulting from Brexit, and the resulting concentration of charities seeking funding from a smaller pool of funders. Our fleet of buses was also changed. This included the scrapping of two flexi-buses which had become unsustainable.

The charity generated a cash surplus of £6,203 and adjusted further for depreciation of £2,316 and an exceptional impairment of £66,551 resulting in a deficit for the year of (£62,664).

Policies on reserves.

The Board's objective is to build reserves and hold them at a level equivalent to 6 months operating costs. The Board of Trustees keep this position under constant review.

Details of The Independent Examiner

Mr William Wilson
Member of Chartered Accountants Ireland
25 Shore Road
Holywood
BT18 9HX

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2022

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

SOS N.I.

Trustees' Annual Report for the year ended 31 December 2022

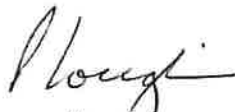
Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 13 to 29.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 28 November 2023.



Mr Peter Loughins
Director and Trustee

SOS Bus NI

Northern Ireland - Charity number 100247

Annual return

SOS N.I.

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2022

I report on the financial statements of the charitable company on pages 13 to 29 for the year ended 31 December 2022 which have been prepared in accordance with the Charities (Northern Ireland) Act 2008, as amended (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), published by the Charity Commission in Northern Ireland (CCNI), effective January 2015 (The SORP), under the historical cost convention and the accounting policies set out on page 18.

Respective responsibilities of the Trustees and the Independent Examiner

As described on page 9, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and all other applicable law and with United Kingdom Generally Accepted Accounting Practice and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of 65(2) of The Charities (Northern Ireland) Act 2008, as amended (The Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under any legal provision, or otherwise, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under Section 65(3) of the Act;
- b) follow the procedures in the Directions to Independent Examiners made by the Charity Commission in Northern Ireland and;
- c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the Directions to Independent Examiners made by the Charity Commission in Northern Ireland, setting out the duties of an Independent Examiner in relation to the conducting of an Independent Examination. An Independent Examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the Independent Examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

SOS N.I.

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2022

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above , in connection with my examination, I can confirm that :-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 65(3) of the Act and in accordance with Directions to Independent Examiners made by the Charity Commission in Northern Ireland which may be applicable;

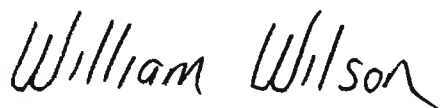
and that no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements :-

to keep accounting records in accordance with Section 386 of the Companies Act 2006 and Section 63 of The Charities (Northern Ireland) Act 2008, as amended;

to prepare financial statements which accord with the accounting records and comply with the accounting requirements of Section 396 of the Companies Act 2006 and The Charities (Northern Ireland) Act 2008, as amended and;

have been prepared in accordance with the requirements of Section 396 of the Companies Act 2006 and and with the methods and principles set out in the FRS102 Statement of Recommended Practice - Accounting and Reporting by Charities (effective January 2016)

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.



Mr William Wilson - Independent Examiner
Member of Chartered Accountants Ireland
25 Shore Road
Holywood
BT18 9HX

This report was signed on 28 November 2023