

South Belfast Alternatives

Northern Ireland · Charity number 100790

Details

Status	Received
Registered	2014-10-30
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	33 Donegall Pass Belfast BT7 1dq BT7 1DQ
Phone	02890315763
Email	denise@alternativesrj.co.uk
Website	www.alternativesrj.co.uk

Activities

Purposes: The Charity's objects ("Objects") are to promote for the public benefit and for the better preservation of public order, the provision of services directed to mediation, arbitration, conciliation or reparation in disputes and conflicts between persons, organisations or groups arising from criminal activity or interpersonal conflict.

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 advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Community development, Counselling/support, Criminal justice, Human rights/equality, Volunteer development, Youth development

Who the charity helps: Community safety/crime prevention, Ethnic minorities, Ex-offenders and prisoners, Interface communities, Parents, Victim support, Volunteers, Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£23,142	£25,773	£0	4

Trustees

Name	Role	Appointed
Dr Gary Mason		
Jackie Redpath		
Tom Winstone		

South Belfast Alternatives

Northern Ireland - Charity number 100790

Accounts

South Belfast Alternatives
(A company Limited by Guarantee, not having share capital)
Unaudited annual report
Year Ended 31 March 2025

Company No: NI624139
Charity No: XT18195 / NIC100790

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Company Information

Trustees & Directors

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

Mr Edward Rainey
Mr Brendan Smith
Ms Laura Mathews
Mrs Lisa McCloy
Ms Seana Carmichael
Tom Winstone

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

Mr B Smith (resigned 30 Jan 2025)
Ms L McCloy (resigned 22 Sept 2025)
Mr E Rainey (resigned 14 Nov 2025)
Ms L Mathews (resigned 14 Nov 2025)
Ms S Carmichael (resigned 14 Nov 2025)
Mr T Winstone (appointed 1 Dec 2025)
Rev Dr G Mason (appointed 14 Nov 2025)

Secretary

Mr T Winstone (appointed 1 Dec 2025)
Ms Denise Hughes (resigned 1 Dec 2025)

Registered Office

33 Donegall Pass
Belfast
BT7 1DQ

Independent Examiner

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

Registered Charity No.

NIC100790

Registered Company No.

NI624139

Report of the Trustees

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements for the year ended 31 March 2025.

Structure, Governance & Management

Governing Document

The organisation is a private company limited by guarantee, incorporated on 16th April 2014 and registered as a charity on 30th October 2014, charity number NIC100790. The company was established under a Memorandum of Association and is governed under its Articles of Association.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting.

Risk Management

The Board has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

South Belfast Alternatives comes under the NI Alternatives management Committee. NI Alternatives Ltd ("NIA") has a Board of up to six members who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Board has six members from a variety of professional backgrounds relevant to the work of the charity. The Secretary also sits on the Board but has no voting rights.

Objectives and Activities

The company's objectives and principal activities are to promote a non-violent restorative community response to justice issues in South Belfast. South Belfast Alternatives will identify needs, often in partnership with local communities and other voluntary and statutory bodies, relating to safety and conflict within communities, and will attempt to heal relationships in a restorative way. At the same time, it hopes to raise community awareness on the issues affecting young people and adults who are deemed to be at risk.

The main objectives and activities of the company are to organise within the community non-violent alternatives to issues of community justice. To help and work with young people in order to resolve the problems affecting their lives.

Report of the Trustees (continued)

To direct young people away from destructive and dangerous practices and towards healthy and constructive activities.
To enable young people to personally reflect on the potentially damaging consequences of risky and criminal behaviour.
To address areas of weakness and failure within the formal criminal justice system. To heal relationships within the community and to promote better relationships between the community and statutory agencies. To work towards a sustainable model of delivery for as much of the company's services as possible.

Achievements and Performance

Mediation, Advocacy and Community Support (MACS)

Exploring a programme on Racism / Sectarianism in sport. Have met with senior management from 1FA and have a number of test cases being rolled out.

This year MACS has delivered:

- 32 cases to address issues of racial or hate incidents or crimes - including potential volatile/tense situations.
- 16 adult trainings - programmes and workshops delivered on anti-racism and/or restorative practices delivered to communities with 100 participants.
- 22 youth prevention projects delivered focusing on restorative justice, diversity & tolerance with 430 participants.
- 163 victims supported as a result of racial harassment or hate crime.
- 12 cultural diversity and community safety events to promote understanding with a total of 659 participants attending.
- 17 threat verifications.

Department for Communities (DFC)

- 16 Community Relations Projects Supported
- 80 people involved in volunteering
- 29 community / voluntary groups supported
- 30 people attaining a formal qualification from participation in adult education
- 78 engaged in 4 adult education projects
- 40 children and young people participating in 8 educational projects
- 150 beneficiaries of advice services

Report of the Trustees (continued)

Positive Leadership Across South Belfast (PLUS)

Project supporting young people to develop their own knowledge, skills and confidence while also developing external relationships and networks to help them make the most of their personal development and lifetime opportunities.

- The programme has engaged over 74 young people aged 16-25 not in education, employment, and training through partnerships with a range of organisations including Hydebank Wood College, Malone College and the Simon Community.
- 12 participants from Hydebank Wood College successfully completed their level 1 in Restorative Practice. 6 Participants completed level 2.
- PLUS programme has supported 8 participants experiencing homelessness to engage in social and personal development opportunities including accredited training.
- PLUS has supported participants in their job search journey through assistance with job applications, providing CV building workshops, job etiquette, interview preparation and accompanying the young person to purchase a new suit for their interview.
- Multiple participants have been able to secure part-time employment through support from the PLUS programme.

STRIVE

Our STRIVE project is an SEUPB Peace Plus funded programme which aims to build capacity of marginalised & disadvantaged YP aged 14-24 to build a shared and safer society for themselves, peers and future generations. 12 young people from a different area are recruited every 6 months to complete an intensive Good Relations and Personal Development Programme.

Across the Divide

Our Across the Divide group is a follow-on from our YAP project and has young people from Donegall Pass, Sandy Row and the Market areas coming together to explore community and the challenges of being a young person in a socially deprived inner-city area, addressing issues that matter to the young people. 10 young people engaged in a series of Good Relations Activities.

Breaking the Ice

Breaking the Ice was a collaboration between the Belfast Giants, PSNI and South Belfast Alternatives. We brought together young people from our Across the Divide Project along with our STRIVE participants for a cross-community leadership and skills development programme with 20 young people from Donegall Pass and Markets areas over a 5-month programme.

Inner South Neighbourhood Partnership

Our annual Inner South Christmas Fest is a collaboration between the partners of the Inner South Neighbourhood Partnership and saw all three areas coming together in a joint Good Relations initiative to bring residents together at the Gasworks Interface site for fun and activities to better connect the residents of the areas. This initiative also enabled us to enable and develop residents as volunteers at the event, building not only their skills but their capacity to engage across the interface. 300+ people attended the event this year.

Report of the Trustees (continued)

Directors' Responsibilities

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of the affairs of the charitable company and of its financial position at the end of that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure of Information to Examiner

So far as each of the Directors in office at the date of approval of these financial statements are aware:

- There is no relevant information of which the examiner are unaware; and
- They have taken all the steps they ought to have taken as Directors in order to make themselves aware of any relevant information and to establish that the examiner are aware of that information.

Examiner

In accordance with Article 382 of the Companies Act 2006, a resolution proposing that HMCI Limited be appointed as independent examiner of the company will be put to the Annual General Meeting.

Registered office
33
Donegall Pass
Belfast
BT7 1DQ

Signed by order of the trustees



Tom Winstone
Secretary

Date: 02/12/2025

Independent Examiner's Report To The Members of South Belfast Alternatives

We report on the accounts of the company for the year ended 31 March 2025 which are set out on pages 7 to 13.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of section 396 of the companies Act 2006 and with the methods and principles of the Charities Statement of recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland;
4. That there is further information needed for a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S STATEMENT

I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountants Ireland which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Mr Rodney Hamill BSc FCA
HMCI Limited T/A Hamill Mcllwaine
28-30 Old Mountfield Road
Omagh
BT79 7BJ

Date: 02/12/2025

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

	Notes	Unrestricted £	Restricted £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:					
Donations and legacies	3	10,234	12,908	23,142	73,918
Total Income and endowments		10,234	12,908	23,142	73,918
Expenditure on:					
Charitable Activities	4	(7,184)	(18,589)	(25,773)	(52,059)
Total Expenditure		(7,184)	(18,589)	(25,773)	(52,059)
Net income / (expenditure) for the year		3,050	(5,681)	(2,631)	21,859
Transfers between funds		-	-	-	-
Net movement in funds	10	3,050	(5,681)	(2,631)	21,859
Reconciliation of funds:					
Total funds brought forward		(1,326)	8,538	7,212	(14,647)
Total Funds Carried Forward		1,724	2,857	4,581	7,212

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

The notes on pages 9 to 13 form part of these financial statements.

South Belfast Alternatives
Year Ended 31 March 2025

Balance Sheet
as at 31 March 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible assets	8	1,495	4,282
Current Assets			
Cash at bank and in hand		4,852	4,696
		<hr/> 4,852	<hr/> 4,696
Creditors: amounts falling due within one year	9	(1,766)	(1,766)
NET CURRENT ASSETS		3,086	2,930
NET ASSETS		<hr/> 4,581	<hr/> 7,212
Represented by:			
Unrestricted Funds	11	1,724	(1,326)
Restricted Fund		2,857	8,538
		<hr/> 4,581	<hr/> 7,212

For the year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements were approved by the members of the committee and authorised for issue on the 2nd December 2025 and are signed on their behalf by:

Tom Winstone



Company Registration Number: NI624139
Charity Registration Number: NIC100790

The notes on pages 9 to 13 form part of these financial statements.

Notes to the Financial Statements

1 COMPANY INFORMATION

South Belfast Alternatives is an incorporated charity registered in Northern Ireland, with its offices located at, 33 Donegall Place, Belfast, BT7 1DQ.

2 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102), and the Companies Act 2006.

b) Preparation of the accounts on a going concern basis

Due to the level of reserves in place the trustees assess that the charity is a going concern.

c) Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

General funds may be transferred to designated funds where Trustees wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

d) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item of income has been met or are fully within the control of the charity.
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

e) Donated services and facilities

In accordance with the Charities SORP 2015 (FRS 102), the general volunteer time of supporters is not recognised.

f) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the Financial Statements (continued)

2 ACCOUNTING POLICIES (continued)

g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the promotion and development of music and activities undertaken to further the purposes of the charity and their associated support costs.

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening the deposit or similar account.

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated to expenditure on charitable activities.

j) Tangible Fixed Assets

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset Category:	Annual Rate
Fixtures & Fittings	25% Straight Line

The carrying values of tangible fixed assets are reviewed for impairment when events or circumstances indicate the carrying value may not be recoverable.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discount due.

l) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

n) Taxation

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

South Belfast Alternatives

Year Ended 31 March 2025

Notes to the Financial Statements (continued)**3 Income from Donations and Legacies**

	Unrestricted £	Restricted £	2025 £	2024 £
Belfast City Council	250	1,000	1,250	-
GVRT	1,121	3,148	4,269	4,263
NIA	6,867	592	7,459	55,201
Cooperate Ireland	-	-	-	2,500
The Open University	1,000	-	1,000	2,000
PHA	-	-	-	2,752
Radius Housing	-	-	-	2,384
NIHE	996	250	1,246	-
Other	-	7,918	7,918	818
TWN	-	-	-	4,000
	10,234	12,908	23,142	73,918

4 Costs of Charitable Activities by Fund Type

	Unrestricted £	Restricted £	Total funds 2025 £	Total funds 2024 £
Charitable activities	7,184	18,589	25,773	52,059
	7,184	18,589	25,773	52,059

5 Results for the year

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

	2025 £	2024 £
Depreciation	2,787	-

South Belfast Alternatives

Year Ended 31 March 2025

Notes to the Financial Statements (continued)

6 Analysis of staff costs:

No salaries or wages have been paid to employees, including the members of the committee (see note 6).

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

7 Related Party Transactions

During the period South Belfast Alternatives Ltd received funds from Northern Ireland Alternatives Ltd, a related party, to fund a range of projects. In addition, the staff who delivered these projects are paid directly by NI Alternatives. NI Alternatives also pays for certain administrative costs for the company.

8 Tangible Fixed Assets

	Fixtures & fittings £	Total £
As at 1 April 2024	11,148	11,148
Additions	-	-
	<u>11,148</u>	<u>11,148</u>
Depreciation		
As at 1 April 2024	6,866	6,866
Charge for the year	2,787	2,787
	<u>9,653</u>	<u>9,653</u>
Net Book Value		
As at 31 March 2025	1,495	1,495
As at 31 March 2024	4,282	4,282

9 Creditors: amounts falling due within one year

	2025 £	2024 £
Accrual	1,766	1,766
	<u>1,766</u>	<u>1,766</u>

10 Analysis of movements in funds

	Opening balance £	Incoming resources £	Resources expended £	Transfer between funds £	Total funds at 31 March 2025 £
General fund	(1,326)	10,234	(7,184)	-	1,724
Restricted fund	8,538	12,908	(18,589)	-	2,857
	<u>7,212</u>	<u>23,142</u>	<u>(25,773)</u>	<u>-</u>	<u>4,581</u>

South Belfast AlternativesYear Ended 31 March 2025

Notes to the Financial Statements (continued)**11 Analysis of net assets between funds**

	Tangible Fixed Assets £	Net Current Assets £	Total £
Unrestricted Income Funds	1,495	229	1,724
Restricted Income Funds	-	2,857	2,857
Total	1,495	3,086	4,581

Management Information

**The following pages do not form part of the statutory financial statements
which are the subject of the independent examiner's report on page 6.**

South Belfast Alternatives

Year Ended 31 March 2025

Detailed Statement of Financial Activities**INCOMING RESOURCES**

	2025	2024
	£	£
Belfast City Council	1,250	-
GVRT	4,269	4,263
NIA	7,459	55,201
Cooperate Ireland	-	2,500
The Open University	1,000	2,000
PHA	-	2,752
Radius Housing	-	2,384
Other	7,918	818
NIHE	1,246	-
TWN	-	4,000
Total Income	23,142	73,918

EXPENDITURE CHARITABLE ACTIVITES

Office expenses	918	743
Travelling	187	-
Bank charges	185	195
Miscellaneous	-	15
Depreciation	2,787	-
Programme costs	21,696	51,106
TOTAL EXPENDITURE	25,773	52,059
NET (OUTGOING)/INCOMING RESOURCES FOR THE YEAR	(2,631)	21,859

South Belfast Alternatives

Northern Ireland - Charity number 100790

Accounts

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

Company No: NI624139
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South Belfast AlternativesYear Ended 31 March 2024

Company Information**Trustees**

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Mr E Rainey
Mr B Smith
Ms D Wright
Mr G Bowden

Secretary

Mr T Winstone

Registered Office

33 Donegall Pass
Belfast
BT7 1DQ

Independent Examiner

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

Registered Charity No.

NIC100790

Registered Company No.

NI624139

South Belfast Alternatives

Year Ended 31 March 2024

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The Board has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

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The main objectives and activities of the company are:

To organise within the community non-violent alternatives to issues of community justice. To help and work with young people in order to resolve the problems affecting their lives. To direct young people away from destructive and dangerous practices and towards healthy and constructive activities. To enable young people to personally reflect on the potentially damaging consequences of risky and criminal behaviour. To address areas of weakness and failure within the formal criminal justice system. To heal relationships within the community and to promote better relationships between the community and statutory agencies. To work towards a sustainable model of delivery for as much of the company's services as possible.

South Belfast Alternatives

Year Ended 31 March 2024

Report of the Trustees (continued)

Achievements and Performance

Youth Action Partnership (YAP)

The aim of the project is to engage with young people who are availing of youth provision across the areas but also to target those who are categorised as 'hard to reach and disaffected'. Delivering training & capacity building, specific issue-based programmes and developing 'community champions', under the themes of good relations, building better relationships, restorative practices, active citizenship, connectivity across the 3 communities and providing greater opportunities for inclusion of young people from ethnic minority backgrounds. This 7 year project ended in March 24 and delivered:

- 52 separate Training projects were conducted involving 636 young people
- 76 Good Relations projects were conducted involving 1088 young people
- 48 Active Citizenship projects were conducted involving 715 young people
- In addition, 40 different events, involving 2800 participants, were conducted

Mediation, Advocacy and Community Support (MACS)

Exploring a programme on Racism / Sectarianism in sport. Have met with senior management from IFA and have a number of test cases being rolled out.

This year MACS has delivered:

- 33 cases to address issues of racial or hate incidents or crimes – including potential volatile/tense situations.
- 39 adult trainings – programmes and workshops delivered on anti-racism and/or restorative practices delivered to communities with over 500 participants.
- 33 youth trainings – anti-racism, diversity and restorative training programmes delivered to young people with 934 participants.
- 17 youth prevention projects delivered focusing on restorative justice, diversity & tolerance with 387 participants.
- 183 victims supported as a result of racial harassment or hate crime.
- 197 1-2-1 IYS sessions (providing cultural awareness/race hate appreciation).
- 46 cultural diversity and community safety events to promote understanding with a total of 1884 participants attending.
- 24 Mediations.
- 17 threat verifications.

Department for Communities (DFC)

- 12 Community Relations Projects Supported
- 77 people involved in volunteering
- 26 community / voluntary groups supported
- 13 people attaining a formal qualification from participation in adult education
- 39 students in further & higher education participating in educational projects

Report of the Trustees (continued)

Directors' Responsibilities

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of the affairs of the charitable company and of its financial position at the end of that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure of Information to Examiner

So far as each of the Directors in office at the date of approval of these financial statements are aware:

- There is no relevant information of which the examiner are unaware; and
- They have taken all the steps they ought to have taken as Directors in order to make themselves aware of any relevant information and to establish that the examiner are aware of that information.

Examiner

In accordance with Article 382 of the Companies Act 2006, a resolution proposing that HMCI Limited be appointed as independent examiner of the company will be put to the Annual General Meeting.

Registered office
33 Donegall Pass
Belfast
BT7 1DQ

Signed by order of the trustees



Tom Winstone
Secretary

Date: 12/12/2024

Independent Examiner's Report To The Members of South Belfast Alternatives

We report on the accounts of the company for the year ended 31 March 2024 which are set out on pages 7 to 13.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of section 396 of the companies Act 2006 and with the methods and principles of the Charities Statement of recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland;
4. That there is further information needed for a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S STATEMENT

I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountants Ireland which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Mr Rodney Hamill BSc FCA
HMCI Limited T/A Hamill McIlwaine
28-30 Old Mountfield Road
Omagh
BT79 7BJ

Date: 12/12/2024

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

	Notes	Unrestricted £	Restricted £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:					
Donations and legacies	3	2,118	71,800	73,918	65,836
Total Income and endowments		2,118	71,800	73,918	65,836
Expenditure on:					
Charitable Activities	4	(953)	(51,106)	(52,059)	(63,452)
Total Expenditure		(953)	(51,106)	(52,059)	(63,452)
Net income / (expenditure) for the year		1,165	20,694	21,859	2,384
Transfers between funds		-	-	-	-
Net movement in funds	10	1,165	20,694	21,859	2,384
Reconciliation of funds:					
Total funds brought forward		(2,491)	(12,156)	(14,647)	(17,031)
Total Funds Carried Forward		(1,326)	8,538	7,212	(14,647)

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

The notes on pages 9 to 13 form part of these financial statements.

South Belfast Alternatives
Year Ended 31 March 2024

Balance Sheet
as at 31 March 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible assets	8	4,282	4,125
Current Assets			
Cash at bank and in hand		4,696	3,749
		<hr/> 4,696	<hr/> 3,749
Creditors: amounts falling due within one year	9	(1,766)	(22,521)
NET CURRENT ASSETS		2,930	(18,772)
NET ASSETS		<hr/> 7,212	<hr/> (14,647)
Represented by:			
Unrestricted Funds	11	(1,326)	(48,754)
Restricted Fund		8,538	(12,156)
		<hr/> 7,212	<hr/> (14,647)

For the year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements were approved by the members of the committee and authorised for issue on the 12th December 2024 and are signed on their behalf by:

Tom Winstone
Secretary



Company Registration Number: NI624139
Charity Registration Number: NIC100790

The notes on pages 9 to 13 form part of these financial statements.

Notes to the Financial Statements

1 COMPANY INFORMATION

South Belfast Alternatives is an incorporated charity registered in Northern Ireland, with its offices located at, 33 Donegall Place, Belfast, BT7 1DQ.

2 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102), and the Companies Act 2006.

b) Preparation of the accounts on a going concern basis

Due to the level of reserves in place the trustees assess that the charity is a going concern.

c) Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

General funds may be transferred to designated funds where Trustees wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

d) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item of income has been met or are fully within the control of the charity.
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

e) Donated services and facilities

In accordance with the Charities SORP 2015 (FRS 102), the general volunteer time of supporters is not recognised.

f) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Notes to the Financial Statements (continued)

2 ACCOUNTING POLICIES (continued)

g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the promotion and development of music and activities undertaken to further the purposes of the charity and their associated support costs.

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening the deposit or similar account.

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated to expenditure on charitable activities.

j) Tangible Fixed Assets

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset Category:	Annual Rate
Fixtures & Fittings	25% Straight Line

The carrying values of tangible fixed assets are reviewed for impairment when events or circumstances indicate the carrying value may not be recoverable.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discount due.

l) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method.

n) Taxation

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

Notes to the Financial Statements (continued)

3 Income from Donations and Legacies

	Unrestricted £	Restricted £	2024 £	2023 £
YAP	-	-	-	1,000
GVRT	1,300	2,963	4,263	8,622
NIA	-	55,201	55,201	30,040
Cooperate Ireland	-	2,500	2,500	-
The Open University	-	2,000	2,000	-
PHA	-	2,752	2,752	-
Radius Housing	-	2,384	2,384	-
Jubilee Fund	-	-	-	-
KWSS	-	-	-	3,375
LTE	-	-	-	8,800
Other	-	-	-	9,030
NIHE	818	-	818	451
TWN	-	-	-	3,961
DFA	-	4,000	4,000	-
	-	-	-	557
	2,118	71,800	73,918	65,836

4 Costs of Charitable Activities by Fund Type

	Unrestricted £	Restricted £	Total funds 2024 £	Total funds 2023 £
Charitable activities	953	51,106	52,059	63,452
	953	51,106	52,059	63,452

5 Results for the year

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

	2024 £	2023 £
Depreciation	-	-

South Belfast Alternatives
Year Ended 31 March 2024

Notes to the Financial Statements (continued)

6 Analysis of staff costs:

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

7 Related Party Transactions

During the period South Belfast Alternatives entered into transactions with Northern Ireland Alternatives Ltd, a related party. Amounts due to NI Alternatives Limited at the start of the year had been forgiven and recognised in the Income and Expenditure by reducing the current year Program Costs. At the Balance sheet date the balance owed was £Nil (2023: £20,755).

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

8 Tangible Fixed Assets

	Fixtures & fittings £	Total £
As at 1 April 2023	10,991	10,991
Additions	157	157
	11,148	11,148
Depreciation		
As at 1 April 2023	6,866	6,866
Charge for the year	-	-
	6,866	6,866
Net Book Value		
As at 31 March 2024	4,282	4,282
As at 31 March 2023	4,125	4,125

9 Creditors: amounts falling due within one year

	2024 £	2023 £
Related party creditor	-	20,755
Accrual	1,766	1,766
	1,766	22,521

10 Analysis of movements in funds

	Opening balance £	Incoming resources £	Resources expended £	Transfer between funds £	Total funds at 31 March 2024 £
General fund	(2,481)	2,118	(953)	-	(1,326)
Restricted fund	(12,156)	71,800	(51,106)	-	8,538
	(14,647)	73,918	(52,059)	-	7,212

South Belfast Alternatives

Year Ended 31 March 2024

Notes to the Financial Statements (continued)

11 Analysis of net assets between funds

	Tangible Fixed Assets £	Net Current Assets £	Total £
Unrestricted Income Funds	4,282	(5,608)	(1,326)
Restricted Income Funds	-	8,538	8,538
Total	4,282	2,930	7,212

Management Information

**The following pages do not form part of the statutory financial statements
which are the subject of the independent examiner's report on page 6.**

Detailed Statement of Financial Activities

INCOMING RESOURCES

	2024	2023
	£	£
YAP	-	1,000
GVRT	4,263	8,622
NIA	55,201	30,040
Cooperate Ireland	2,500	-
The Open University	2,000	-
PHA	2,752	-
Radius Housing	2,384	-
Jubilee Fund	-	-
KWSS	-	3,375
LTE	-	8,800
Other	-	9,030
NIHE	818	451
TWN	-	3,961
DFA	4,000	-
	-	557
Total Income	73,918	65,836

EXPENDITURE CHARITABLE ACTIVITIES

Office expenses	743	324
Computer Costs	-	911
Bank charges	195	186
Accountancy	-	400
Depreciation	-	1,573
Miscellaneous	15	207
Programme costs*	51,106	59,851
TOTAL EXPENDITURE	52,059	63,452
NET INCOMING RESOURCES FOR THE YEAR	21,859	2,384

*Programme costs have been adjusted for the removal of a related party balance of £20,755 in the year.

South Belfast Alternatives

Northern Ireland - Charity number 100790

Annual report

Report of the Trustees

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements for the year ended 31 March 2024.

Structure, Governance & Management

Governing Document

The organisation is a private company limited by guarantee, incorporated on 16th April 2014 and registered as a charity on 30th October 2014, charity number NIC100790. The company was established under a Memorandum of Association and is governed under its Articles of Association.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting.

Risk Management

The Board has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

South Belfast Alternatives comes under the NI Alternatives management Committee. NI Alternatives Ltd ("NIA") has a Board of up to six members who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Board has six members from a variety of professional backgrounds relevant to the work of the charity. The Secretary also sits on the Board but has no voting rights.

Objectives and Activities

The company's objects and principal activities are to promote a non-violent restorative community response to justice issues in South Belfast. South Belfast Alternatives will identify needs, often in partnership with local communities and other voluntary and statutory bodies, relating to safety and conflict within communities, and will attempt to heal relationships in a restorative way. At the same time, it hopes to raise community awareness on the issues affecting young people and adults who are deemed to be at risk.

The main objectives and activities of the company are:

To organise within the community non-violent alternatives to issues of community justice. To help and work with young people in order to resolve the problems affecting their lives. To direct young people away from destructive and dangerous practices and towards healthy and constructive activities. To enable young people to personally reflect on the potentially damaging consequences of risky and criminal behaviour. To address areas of weakness and failure within the formal criminal justice system. To heal relationships within the community and to promote better relationships between the community and statutory agencies. To work towards a sustainable model of delivery for as much of the company's services as possible.

Report of the Trustees (continued)

Achievements and Performance

Youth Action Partnership (YAP)

The aim of the project is to engage with young people who are availing of youth provision across the areas but also to target those who are categorised as 'hard to reach and disaffected'. Delivering training & capacity building, specific issue-based programmes and developing 'community champions', under the themes of good relations, building better relationships, restorative practices, active citizenship, connectivity across the 3 communities and providing greater opportunities for inclusion of young people from ethnic minority backgrounds. This 7 year project ended in March 24 and delivered:

- 52 separate Training projects were conducted involving 636 young people
- 76 Good Relations projects were conducted involving 1088 young people
- 48 Active Citizenship projects were conducted involving 715 young people
- In addition, 40 different events, involving 2800 participants, were conducted

Mediation, Advocacy and Community Support (MACS)

Exploring a programme on Racism / Sectarianism in sport. Have met with senior management from IFA and have a number of test cases being rolled out.

This year MACS has delivered:

- 33 cases to address issues of racial or hate incidents or crimes – including potential volatile/tense situations.
- 39 adult trainings – programmes and workshops delivered on anti-racism and/or restorative practices delivered to communities with over 500 participants.
- 33 youth trainings – anti-racism, diversity and restorative training programmes delivered to young people with 934 participants.
- 17 youth prevention projects delivered focusing on restorative justice, diversity & tolerance with 387 participants.
- 183 victims supported as a result of racial harassment or hate crime.
- 197 1-2-1 IYS sessions (providing cultural awareness/race hate appreciation).
- 46 cultural diversity and community safety events to promote understanding with a total of 1884 participants attending.
- 24 Mediations.
- 17 threat verifications.

Department for Communities (DFC)

- 12 Community Relations Projects Supported
- 77 people involved in volunteering
- 26 community / voluntary groups supported
- 13 people attaining a formal qualification from participation in adult education
- 39 students in further & higher education participating in educational projects

Report of the Trustees (continued)

Positive Leadership Across South Belfast (PLUS)

Project supporting young people to develop their own knowledge, skills and confidence while also developing external relationships and networks to help them make the most of their personal development and lifetime opportunities.

- The programme has engaged over 74 young people aged 16-25 not in education, employment, and training through partnerships with a range of organisations including Hydebank Wood College, Malone College and the Simon Community.
- 9 participants from Hydebank Wood College successfully completed their level 1 in Restorative Practice. 5 Participants have progressed and are currently completing level 2 with a new cohort of 10 currently undertaking level 1.
- One of the participants went from not leaving home for two years to attending weekly group sessions and participating in accredited training.
- PLUS programme has supported 8 participants experiencing homelessness to engage in social and personal development opportunities including accredited training.
- PLUS has supported participants in their job search journey through assistance with job applications, providing CV building workshops, job etiquette, interview preparation and accompanying the young person to purchase a new suit for their interview.
- Multiple participants have been able to secure part-time employment through support from the PLUS programme.

Why Riot Project:

OU action research project into 'what is community'. Pilot project across Belfast. Project developed by William Mitchell following civil disturbances in Lanark Way, helping us to understand issues behind street disorder. Being delivered to a local group in South Belfast. Findings from this research will be used to influence T:BUC policy.

Our Peace Our Future Project (IFI)

Lessons from Northern Ireland and Colombia, sharing learning on Peacebuilding from women activists from both Colombia and Northern Ireland. We provided 10 workshops, events and engagements with a total of 230 participants over the period of one week. Each of these engagements was a two-way dialogue, sharing insights into current challenges to, and opportunities for, transformational work to address conflict and the legacy of conflict.

Making Life Better Project (PHA)

This women's wellbeing project provided opportunities for learning and development, supporting a small group of local women who are working to build a women's group by assisting them with a better understanding of their own needs and issues, providing self-help initiatives whilst supporting them to connect with others in a safe environment. Activities included workshops around improving mental health to address challenges and established unhealthy coping mechanisms, it explored better ways of dealing with stress and anxiety, and provided opportunities for the women to make healthier choices about their current lifestyles and take positive action for improved health.

Report of the Trustees (continued)

Directors' Responsibilities

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of the affairs of the charitable company and of its financial position at the end of that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure of Information to Examiner

So far as each of the Directors in office at the date of approval of these financial statements are aware:


- There is no relevant information of which the examiner are unaware; and
- They have taken all the steps they ought to have taken as Directors in order to make themselves aware of any relevant information and to establish that the examiner are aware of that information.

Examiner

In accordance with Article 382 of the Companies Act 2006, a resolution proposing that HMCI Limited be appointed as independent examiner of the company will be put to the Annual General Meeting.

Registered office
33 Donegall Pass
Belfast
BT7 1DQ

Signed by order of the trustees



Tom Winstone
Secretary

Date: 12/12/2024

South Belfast Alternatives

Northern Ireland - Charity number 100790

Annual return

Independent Examiner's Report To The Members of South Belfast Alternatives

We report on the accounts of the company for the year ended 31 March 2024 which are set out on pages 7 to 13.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

We have examined your charity accounts as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of section 396 of the companies Act 2006 and with the methods and principles of the Charities Statement of recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland;
4. That there is further information needed for a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S STATEMENT

I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountants Ireland which is one of the listed bodies.

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Mr Rodney Hamill BSc FCA
HMCI Limited T/A Hamill McIlwaine
28-30 Old Mountfield Road
Omagh
BT79 7BJ

Date: 12/12/2024

South Belfast Alternatives

Northern Ireland - Charity number 100790

Accounts

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

Company No: NI624139

Charity No: NIC100790

South Belfast Alternatives
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Year Ended 31 March 2023

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**South Belfast
Alternatives
Information**

Year Ended 31
March 2023

Trustees

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

Mr E Rainey
Mr B Smith
Ms D Wright
Mr G Bowden

Secretary

Mr T Winstone

Registered Office

33 Donegall Pass
Belfast
BT7 1DQ

Independent Examiner

Arro Group Ltd
Accountants
254 Suffolk Road Belfast
BT11 9PB

Bankers

Danske Bank
Donegall Square West Belfast
BT1 6JS

South Belfast Alternatives
Report of the Trustees
Year Ended 31 March 2023

Structure, Governance & Management

Governing Document

The organisation is a private company limited by guarantee, incorporated on 16th April 2014 and registered as a charity on 30th October 2014, charity number NIC100790. The company was established under a Memorandum of Association and is governed under its Articles of Association.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting.

Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

South Belfast Alternatives has a Management Committee who meet 6 times per year and are responsible for the strategic direction and policy of the charity. At present the Committee has eight members from a variety of professional backgrounds relevant to the work of the charity. The Secretary also sits on the Committee but has no voting rights. South Belfast Alternatives falls under the umbrella of Northern Ireland Alternatives Ltd.

Objectives and Activities

The company's objects and principal activities are to promote a non-violent restorative community response to justice issues in South Belfast. South Belfast Alternatives will identify needs, often in partnership with local communities and other voluntary and statutory bodies, relating to safety and conflict within communities, and will attempt to heal relationships in a restorative way. At the same time, it hopes to raise community awareness on the issues affecting young people and adults who are deemed to be at risk.

The main objectives and activities of the company are:

To organise within the community non-violent alternatives to issues of community justice. To help and work with young people in order to resolve the problems affecting their lives. To direct young people away from destructive and dangerous practices and towards healthy and constructive activities. To enable young people to personally reflect on the potentially damaging consequences of risky and criminal behaviour. To address areas of weakness and failure within the formal criminal justice system. To heal relationships within the community and to promote better relationships between the community and statutory agencies. To work towards a sustainable model of delivery for as much of the company's services as possible.

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

Achievements and Performance

COVID-19 & Recovery: In terms of our COVID-19 response, practical support provided included: food and fuel vouchers, delivering much needed financial assistance to those who had been most affected by with loss of work due to the pandemic. As part of an area-based recovery plan, SBA also delivered a series of engagements with local women to address issues of isolation, social exclusion, community safety and emotional health and well-being post-covid in the PUL Donegall Pass and Sandy Row Urban Village areas. In addition, SBA continued to deliver our core projects and continued to support those most in need – young people, families, vulnerable and older people, and victims of ASB, crime and hate crime.

COMMUNITY SAFETY: SBA supported over 129 vulnerable residents and victims of ASB and crime through one-to-one support and mediation services. We provided crime prevention advice to over 200 residents as well as hosting community safety events in partnership with key statutory agencies – BCC, NIHE and PSNI. Good neighbour initiatives including the ICE project, delivered in partnership with ACT, YAP and LINC'S, provided befriending and practical support to over 100 beneficiaries during the winter months.

YOUNG PEOPLE: 360 young people benefitted from engagement in prevention / intervention programmes including our successful cross-community YAP programme. 2021-22 saw the development of RAYS (Restorative Academy for Youths) a group of 6 young people who were programme participants and are now 'Community Champions'. Their training, development and mentoring has been a large part of our programme delivery this year, growth from participants on programmes to leaders of programmes in their own youth centres. They have also explored good practice regarding wellbeing, managing stress and positive relationships.

COMMUNITY RELATIONS: SBA continues to work collaboratively with statutory agencies and in partnership with over 30 community / voluntary groups. SBA delivered a series of community relations programmes with over 600 participants engaging in a variety of cross-community and cultural programmes such as the LINC'S Cultural Festival in C.S. Lewis Square. This was a day of activities that celebrated culture and identity across South & East Belfast, including both traditional local cultures as well as new and diverse cultures in the areas, and was attended by over 300 people. The Queen's Platinum Jubilee provided an opportunity for SBA to a series of community workshops that engaged local people in preparation to host a day long intercultural celebration and street party. The events itself was attended by over 300 people from the different cultures in Donegall Pass. The LINC'S project worked with 30 core participants involved in ongoing meaningful engagement between individuals and groups from a variety of backgrounds and identities across South Belfast.

TRAINING & DEVELOPMENT & VOLUNTEERING: SBA has increased the social capital of our young people and adults through increased skills in volunteering, outreach and detached work, community development, community safety, good relations, active citizenship, and bespoke and accredited training. Over 350 young people participated in workshops and youth intervention / prevention projects including ASB, cultural awareness and diversity, healthy relationships, positive mental health & wellbeing, participative democracy and leadership training. SBA continued to build community capacity and resilience through the delivery of accredited Peer Mentoring training and, stress management.

Directors' Responsibilities

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of the affairs of the charitable company and of its financial position at the end of that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

The Directors have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure of Information to Examiner

So far as each of the Directors in office at the date of approval of these financial statements are aware:

- There is no relevant information of which the examiner are unaware; and
- They have taken all the steps they ought to have taken as Directors in order to make themselves aware of any relevant information and to establish that the examiner are aware of that information.

Examiner

In accordance with Article 382 of the Companies Act 2006, a resolution proposing that Arro Group Ltd. be appointed as examiner of the company will be put to the Annual General Meeting.

Registered office
33 Donegall Pass
Belfast
Northern Ireland
BT7 1DQ

Signed on behalf of the trustees

.....

Tom Winstone
(Secretary)

Date: 29/11/2023

South Belfast Alternatives
Independent Examiner's Report To The Members of
South Belfast Alternatives
Year Ended 31 March 2023

We report on the accounts of the company for the year ended 31 March 2023 which are set out on pages 7 to 13.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act;
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

We have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

South Belfast Alternatives
Independent Examiner's Report To The Members of South Belfast Alternatives
Year Ended 31 March 2023

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland;
4. That there is further information needed for a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination. No matter has come to my attention:

- 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
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Arro Group Ltd
Independent Examiners
254 Suffolk Road
Belfast
BT11 9PB

Date: 29/11/2023

South Belfast Alternatives
Statement of Financial Activities
(Incorporating an income and expenditure account)
Year Ended 31 March 2023

	Unrestricted £	Restricted £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:				
Donations and legacies	6,451	59,385	65,836	10,128
Charitable Activities	-	-	-	-
Total Income and endowments	6,451	59,385	65,836	10,128
Expenditure on:				
Charitable Activities	(4,640)	(58,812)	(63,452)	(26,370)
Total Expenditure	(4,640)	(58,812)	(63,452)	(26,370)
Net income / (expenditure) for the year	1,811	573	2,384	(16,242)
Transfers between funds				
Net movement in funds	1,811	573	2,384	(16,242)
Reconciliation of funds:				
Prior Period Adjustment	(4,303)	(12,730)	(17,033)	6,942
	-	-	-	(7,733)
Total Funds Carried Forward	(2,491)	(12,156)	(14,647)	(17,033)

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

South Belfast Alternatives
Balance Sheet
As at 31 March 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible assets	10	4,125	1,285
Current Assets			
Cash at bank and in hand		3,749	3,804
Total Current Assets		3,749	3,804
Creditors: amounts falling due within one year	11	(22,521)	(22,122)
NET CURRENT ASSETS		(18,772)	(18,318)
NET ASSETS		(14,647)	(17,033)
Represented by:			
Unrestricted Funds			
General	12	(2,491)	(4,303)
Restricted Funds			
		(12,156)	(12,730)
		(14,647)	(17,033)

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

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These financial statements were approved by the members of the committee and authorised for issue on the 29th November 2023 and are signed on their behalf by:

.....
Tom Winstone
(Secretary)

Company Registration Number: NI624139
Charity Registration Number: NIC100790

The notes on pages 9 to 13 form part of these financial statements.

South Belfast Alternatives
Notes to the Financial Statements
for the year ended 31 March 2023

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102), and the Companies Act 2006.

b) Preparation of the accounts on a going concern basis

Due to the level of reserves in place the trustees assess that the charity is a going concern.

c) Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. General funds may be transferred to designated funds where Trustees wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

d) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item of income has been met or are fully within the control of the charity.
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

e) Donated services and facilities

In accordance with the Charities SORP (2015), the general volunteer time of supporters is not recognised.

f) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the promotion and development of music and activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

South Belfast Alternatives
Notes to the Financial Statements
for the year ended 31 March 2023

1 ACCOUNTING POLICIES (continued)

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening the deposit or similar account

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated to expenditure on charitable activities.

j) Tangible Fixed Assets

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset Category:	Annual Rate
Fixtures, Fittings & Equipment	25% Straight line basis

The carrying values of tangible fixed assets are reviewed for impairment when events or circumstances indicate the carrying value may not be recoverable

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discount due.

l) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method

n) Taxation

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

South Belfast Alternatives
Notes to the Financial Statements
for the year ended 31 March 2023

2 Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital.

3 Income from Donations and Legacies

	Unrestricted	Restricted	Total Funds 2023	Total Funds 2022
	£	£	£	£
Belfast City Council	-			-
YAP	-	1,000	1,000	5,246
GVRT	6,000	2,622	8,622	995
NIA	-	30,040	30,040	-
Include Youth	-	-	-	120
Jubilee Fund	-	3,375	3,375	-
KWSS	-	8,800	8,800	-
LTE	-	9,030	9,030	-
Other	451	-	451	404
NIHE	-	3,961	3,961	-
Urban Villages	-	-	-	3,363
DFA	-	557	557	-
Total	6,451	59,385	65,836	10,128

4 Income from Charitable Activities

	Unrestricted	Restricted	Total Funds 2023	Total Funds 2022
	£	£	£	£
Generated income	-	-	-	-
Total	-	-	-	-

5 Results for the year

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

	Total Funds 2023	Total Funds 2022
	£	£
Depreciation	1,573	589

6 Analysis of expenditure on charitable activities:

	Activities undertaken directly	Total Funds 2023	Total Funds 2022
	£	£	£
Programme Costs	59,851	59,851	22,228
Office expenses	324	324	1,729
Computer Costs	911	911	-
Sundry	-	-	45
Support costs (see note 7)	2,159	2,159	1,153
Miscellaneous	207	207	664
Travelling	-	-	551
Total	63,452	63,452	26,370

South Belfast Alternatives
Notes to the Financial Statements
for the year ended 31 March 2023

7 Analysis of governance and support costs:

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the charitable activities undertaken in the period.

Refer to the table below for the basis for apportionment and analysis of support and governance costs.

	Total 2023	Total 2022
	£	£
Bank charges	186	164
Accountancy fees	400	400
Depreciation	1,573	589
Total	2,159	1,153

8 Analysis of staff costs

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

9 Related Party Transactions

The charity was under the control of the board of trustees throughout the year. During the period South Belfast Alternatives Ltd entered into transactions with Northern Ireland Alternatives Ltd, a Related Party. At the Balance Sheet date the balance owed was £20,755.

None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or senior manager of the charity with organisations the charity works with must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party.

10 Tangible Fixed Assets

	Fixtures & Fittings	Total
	£	£
Cost:		
As at 1 April 2022	6,578	6,578
Additions	4,413	1,380
As at 31 March 2023	10,991	6,578
Depreciation:		
As at 1 April 2022	5,293	5,293
Charge for the year	1,573	589
As at 31 March 2023	6,866	5,293
Net Book Value:		
As at 31 March 2022	1,285	1,285
As at 31 March 2023	4,125	1,285

South Belfast Alternatives
Notes to the Financial Statements
for the year ended 31 March 2023

11 Creditors; amounts falling due within one year

	Total 2023	Total 2022
	£	£
Accruals and Deferred Income	1,766	1,766
Intercompany Transactions	20,755	20,356
Total	22,521	22,122

12 Analysis of Movements in Unrestricted Funds

	At 1 April 2022	Income	Expenditure	Prior Period Adjustment	At 31 March 2023
	£	£	£	£	£
General fund	(4,303)	6,451	(4,640)	-	(2,491)
Restricted fund	(12,730)	59,385	(58,812)	-	(12,156)
Total	(17,033)	65,836	(63,452)	-	(14,647)

Name of Description, nature and purposes of the fund
General Fund The "free reserves" after allowing for all designated funds

13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total 2023
	£	£	£
Tangible fixed asset	4,125	-	4,125
Net current assets	(6,616)	(12,156)	(18,772)
Total	(2,491)	(12,156)	(14,647)

**South Belfast Alternatives
Management Information**
for the year ended 31 March 2023

**The following pages do not form part of the statutory financial statements
which are the subject of the independent examiner's report on pages 5 and 6.**

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

Income	2023	2022
	£	£
Belfast City Council	-	-
YAP	1,000	5,246
GVRT	8,622	995
NIA	30,040	-
Include Youth	-	120
Jubilee Fund	3,375	-
KWSS	8,800	-
LTE	9,030	-
Other	451	404
NIHE	3,961	-
Urban Villages	-	3,363
DFA	557	-
Total	65,836	10,128

Expenditure	2023	2022
	£	£
Programme Costs	59,851	22,228
Office expenses	324	1,729
Computer Costs	911	-
Sundry	-	45
Support costs (see note 7)	2,159	1,153
Miscellaneous	207	664
Travelling	-	551
Total	63,452	26,370

Net incoming/(outgoing) resources for the year	2,384	(16,242)
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South Belfast Alternatives

Northern Ireland - Charity number 100790

Annual report

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

Structure, Governance & Management

Governing Document

The organisation is a private company limited by guarantee, incorporated on 16th April 2014 and registered as a charity on 30th October 2014, charity number NIC100790. The company was established under a Memorandum of Association and is governed under its Articles of Association.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting.

Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

South Belfast Alternatives has a Management Committee who meet 6 times per year and are responsible for the strategic direction and policy of the charity. At present the Committee has eight members from a variety of professional backgrounds relevant to the work of the charity. The Secretary also sits on the Committee but has no voting rights. South Belfast Alternatives falls under the umbrella of Northern Ireland Alternatives Ltd.

Objectives and Activities

The company's objects and principal activities are to promote a non-violent restorative community response to justice issues in South Belfast. South Belfast Alternatives will identify needs, often in partnership with local communities and other voluntary and statutory bodies, relating to safety and conflict within communities, and will attempt to heal relationships in a restorative way. At the same time, it hopes to raise community awareness on the issues affecting young people and adults who are deemed to be at risk.

The main objectives and activities of the company are:

To organise within the community non-violent alternatives to issues of community justice. To help and work with young people in order to resolve the problems affecting their lives. To direct young

people away from destructive and dangerous practices and towards healthy and constructive activities. To enable young people to personally reflect on the potentially damaging consequences of risky and criminal behaviour. To address areas of weakness and failure within the formal criminal justice system. To heal relationships within the community and to promote better relationships between the community and statutory agencies. To work towards a sustainable model of delivery for as much of the company's services as possible.

Achievements and Performance

COVID-19 & Recovery: In terms of our COVID-19 response, practical support provided included: food and fuel vouchers, delivering much needed financial assistance to those who had been most affected by with loss of work due to the pandemic. As part of an area-based recovery plan, SBA also delivered a series of engagements with local women to address issues of isolation, social exclusion, community safety and emotional health and well-being post-covid in the PUL Donegall Pass and Sandy Row Urban Village areas. In addition, SBA continued to deliver our core projects and continued to support those most in need – young people, families, vulnerable and older people, and victims of ASB, crime and hate crime.

COMMUNITY SAFETY: SBA supported over 129 vulnerable residents and victims of ASB and crime through one-to-one support and mediation services. We provided crime prevention advice to over 200 residents as well as hosting community safety events in partnership with key statutory agencies – BCC, NIHE and PSNI. Good neighbour initiatives including the ICE project, delivered in partnership with ACT, YAP and LINCS, provided befriending and practical support to over 100 beneficiaries during the winter months.

YOUNG PEOPLE: 360 young people benefitted from engagement in prevention / intervention programmes including our successful cross-community YAP programme. 2021-22 saw the development of RAYS (Restorative Academy for Youths) a group of 6 young people who were programme participants and are now 'Community Champions'. Their training, development and mentoring has been a large part of our programme delivery this year, growth from participants on programmes to leaders of programmes in their own youth centres. They have also explored good practice regarding wellbeing, managing stress and positive relationships.

COMMUNITY RELATIONS: SBA continues to work collaboratively with statutory agencies and in partnership with over 30 community / voluntary groups. SBA delivered a series of community relations programmes with over 600 participants engaging in a variety of cross-community and cultural programmes such as the LINCS Cultural Festival in C.S. Lewis Square. This was a day of activities that celebrated culture and identity across South & East Belfast, including both traditional local cultures as well as new and diverse cultures in the areas, and was attended by over 300 people. The Queen's Platinum Jubilee provided an opportunity for SBA to a series of community workshops that engaged local people in preparation to host a day long intercultural celebration and street party. The events itself was attended by over 300 people from the different cultures in Donegall Pass. The LINCS project worked with 30 core participants involved in ongoing meaningful engagement between individuals and groups from a variety of backgrounds and identities across South Belfast.

TRAINING & DEVELOPMENT & VOLUNTEERING: SBA has increased the social capital of our young people and adults through increased skills in volunteering, outreach and detached work, community development, community safety, good relations, active citizenship, and bespoke and accredited training. Over 350 young people participated in workshops and youth intervention /prevention projects including ASB, cultural awareness and diversity, healthy relationships, positive mental health

& wellbeing, participative democracy and leadership training. SBA continued to build community capacity and resilience through the delivery of accredited Peer Mentoring training and, stress management.

Directors' Responsibilities

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of the affairs of the charitable company and of its financial position at the end of that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure of Information to Examiner

So far as each of the Directors in office at the date of approval of these financial statements are aware:

- There is no relevant information of which the examiner are unaware; and
- They have taken all the steps they ought to have taken as Directors in order to make themselves aware of any relevant

information and to establish that the examiner are aware of that information.

Examiner

In accordance with Article 382 of the Companies Act 2006, a resolution proposing that Arro Group Ltd. be appointed as examiner of the company will be put to the Annual General Meeting.

Registered office Signed on behalf of the trustees

33 Donegall Pass

Belfast

Northern Ireland

BT7 1DQ

.....

Tom Winstone (Secretary)

Date: 29/11/2023

South Belfast Alternatives

Northern Ireland - Charity number 100790

Annual return

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

Company No: NI624139

Charity No: NIC100790

South Belfast Alternatives
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Year Ended 31 March 2023

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**South Belfast
Alternatives
Information**

Year Ended 31
March 2023

Trustees

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

Mr E Rainey
Mr B Smith
Ms D Wright
Mr G Bowden

Secretary

Mr T Winstone

Registered Office

33 Donegall Pass
Belfast
BT7 1DQ

Independent Examiner

Arro Group Ltd
Accountants
254 Suffolk Road Belfast
BT11 9PB

Bankers

Danske Bank
Donegall Square West Belfast
BT1 6JS

South Belfast Alternatives
Report of the Trustees
Year Ended 31 March 2023

Structure, Governance & Management

Governing Document

The organisation is a private company limited by guarantee, incorporated on 16th April 2014 and registered as a charity on 30th October 2014, charity number NIC100790. The company was established under a Memorandum of Association and is governed under its Articles of Association.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting.

Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

South Belfast Alternatives has a Management Committee who meet 6 times per year and are responsible for the strategic direction and policy of the charity. At present the Committee has eight members from a variety of professional backgrounds relevant to the work of the charity. The Secretary also sits on the Committee but has no voting rights. South Belfast Alternatives falls under the umbrella of Northern Ireland Alternatives Ltd.

Objectives and Activities

The company's objects and principal activities are to promote a non-violent restorative community response to justice issues in South Belfast. South Belfast Alternatives will identify needs, often in partnership with local communities and other voluntary and statutory bodies, relating to safety and conflict within communities, and will attempt to heal relationships in a restorative way. At the same time, it hopes to raise community awareness on the issues affecting young people and adults who are deemed to be at risk.

The main objectives and activities of the company are:

To organise within the community non-violent alternatives to issues of community justice. To help and work with young people in order to resolve the problems affecting their lives. To direct young people away from destructive and dangerous practices and towards healthy and constructive activities. To enable young people to personally reflect on the potentially damaging consequences of risky and criminal behaviour. To address areas of weakness and failure within the formal criminal justice system. To heal relationships within the community and to promote better relationships between the community and statutory agencies. To work towards a sustainable model of delivery for as much of the company's services as possible.

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

Achievements and Performance

COVID-19 & Recovery: In terms of our COVID-19 response, practical support provided included: food and fuel vouchers, delivering much needed financial assistance to those who had been most affected by with loss of work due to the pandemic. As part of an area-based recovery plan, SBA also delivered a series of engagements with local women to address issues of isolation, social exclusion, community safety and emotional health and well-being post-covid in the PUL Donegall Pass and Sandy Row Urban Village areas. In addition, SBA continued to deliver our core projects and continued to support those most in need – young people, families, vulnerable and older people, and victims of ASB, crime and hate crime.

COMMUNITY SAFETY: SBA supported over 129 vulnerable residents and victims of ASB and crime through one-to-one support and mediation services. We provided crime prevention advice to over 200 residents as well as hosting community safety events in partnership with key statutory agencies – BCC, NIHE and PSNI. Good neighbour initiatives including the ICE project, delivered in partnership with ACT, YAP and LINC'S, provided befriending and practical support to over 100 beneficiaries during the winter months.

YOUNG PEOPLE: 360 young people benefitted from engagement in prevention / intervention programmes including our successful cross-community YAP programme. 2021-22 saw the development of RAYS (Restorative Academy for Youths) a group of 6 young people who were programme participants and are now 'Community Champions'. Their training, development and mentoring has been a large part of our programme delivery this year, growth from participants on programmes to leaders of programmes in their own youth centres. They have also explored good practice regarding wellbeing, managing stress and positive relationships.

COMMUNITY RELATIONS: SBA continues to work collaboratively with statutory agencies and in partnership with over 30 community / voluntary groups. SBA delivered a series of community relations programmes with over 600 participants engaging in a variety of cross-community and cultural programmes such as the LINC'S Cultural Festival in C.S. Lewis Square. This was a day of activities that celebrated culture and identity across South & East Belfast, including both traditional local cultures as well as new and diverse cultures in the areas, and was attended by over 300 people. The Queen's Platinum Jubilee provided an opportunity for SBA to a series of community workshops that engaged local people in preparation to host a day long intercultural celebration and street party. The events itself was attended by over 300 people from the different cultures in Donegall Pass. The LINC'S project worked with 30 core participants involved in ongoing meaningful engagement between individuals and groups from a variety of backgrounds and identities across South Belfast.

TRAINING & DEVELOPMENT & VOLUNTEERING: SBA has increased the social capital of our young people and adults through increased skills in volunteering, outreach and detached work, community development, community safety, good relations, active citizenship, and bespoke and accredited training. Over 350 young people participated in workshops and youth intervention / prevention projects including ASB, cultural awareness and diversity, healthy relationships, positive mental health & wellbeing, participative democracy and leadership training. SBA continued to build community capacity and resilience through the delivery of accredited Peer Mentoring training and, stress management.

Directors' Responsibilities

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of the affairs of the charitable company and of its financial position at the end of that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

The Directors have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure of Information to Examiner

So far as each of the Directors in office at the date of approval of these financial statements are aware:

- There is no relevant information of which the examiner are unaware; and
- They have taken all the steps they ought to have taken as Directors in order to make themselves aware of any relevant information and to establish that the examiner are aware of that information.

Examiner

In accordance with Article 382 of the Companies Act 2006, a resolution proposing that Arro Group Ltd. be appointed as examiner of the company will be put to the Annual General Meeting.

Registered office
33 Donegall Pass
Belfast
Northern Ireland
BT7 1DQ

Signed on behalf of the trustees

.....

Tom Winstone
(Secretary)

Date: 29/11/2023

South Belfast Alternatives
Independent Examiner's Report To The Members of
South Belfast Alternatives
Year Ended 31 March 2023

We report on the accounts of the company for the year ended 31 March 2023 which are set out on pages 7 to 13.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act;
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

We have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

South Belfast Alternatives
Independent Examiner's Report To The Members of South Belfast Alternatives
Year Ended 31 March 2023

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

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland;
4. That there is further information needed for a proper understanding of the accounts to be reached.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination. No matter has come to my attention:

- 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
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Arro Group Ltd
Independent Examiners
254 Suffolk Road
Belfast
BT11 9PB

Date: 29/11/2023

South Belfast Alternatives
Statement of Financial Activities
(Incorporating an income and expenditure account)
Year Ended 31 March 2023

	Unrestricted £	Restricted £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:				
Donations and legacies	6,451	59,385	65,836	10,128
Charitable Activities	-	-	-	-
Total Income and endowments	6,451	59,385	65,836	10,128
Expenditure on:				
Charitable Activities	(4,640)	(58,812)	(63,452)	(26,370)
Total Expenditure	(4,640)	(58,812)	(63,452)	(26,370)
Net income / (expenditure) for the year	1,811	573	2,384	(16,242)
Transfers between funds				
Net movement in funds	1,811	573	2,384	(16,242)
Reconciliation of funds:				
Prior Period Adjustment	(4,303)	(12,730)	(17,033)	6,942
	-	-	-	(7,733)
Total Funds Carried Forward	(2,491)	(12,156)	(14,647)	(17,033)

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

South Belfast Alternatives
Balance Sheet
As at 31 March 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible assets	10	4,125	1,285
Current Assets			
Cash at bank and in hand		3,749	3,804
Total Current Assets		3,749	3,804
Creditors: amounts falling due within one year	11	(22,521)	(22,122)
NET CURRENT ASSETS		(18,772)	(18,318)
NET ASSETS		(14,647)	(17,033)
Represented by:			
Unrestricted Funds			
General	12	(2,491)	(4,303)
Restricted Funds			
		(12,156)	(12,730)
		(14,647)	(17,033)

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

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These financial statements were approved by the members of the committee and authorised for issue on the 29th November 2023 and are signed on their behalf by:

.....
Tom Winstone
(Secretary)

Company Registration Number: NI624139
Charity Registration Number: NIC100790

The notes on pages 9 to 13 form part of these financial statements.

South Belfast Alternatives
Notes to the Financial Statements
for the year ended 31 March 2023

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102), and the Companies Act 2006.

b) Preparation of the accounts on a going concern basis

Due to the level of reserves in place the trustees assess that the charity is a going concern.

c) Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. General funds may be transferred to designated funds where Trustees wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

d) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item of income has been met or are fully within the control of the charity.
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

e) Donated services and facilities

In accordance with the Charities SORP (2015), the general volunteer time of supporters is not recognised.

f) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the promotion and development of music and activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

South Belfast Alternatives
Notes to the Financial Statements
for the year ended 31 March 2023

1 ACCOUNTING POLICIES (continued)

h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening the deposit or similar account

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated to expenditure on charitable activities.

j) Tangible Fixed Assets

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset Category:	Annual Rate
Fixtures, Fittings & Equipment	25% Straight line basis

The carrying values of tangible fixed assets are reviewed for impairment when events or circumstances indicate the carrying value may not be recoverable

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discount due.

l) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at the carrying value plus accrued interest less repayments. The financing charge to expenditure is at a constant rate calculated using the effective interest method

n) Taxation

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

South Belfast Alternatives
Notes to the Financial Statements
for the year ended 31 March 2023

2 Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital.

3 Income from Donations and Legacies

	Unrestricted	Restricted	Total Funds 2023	Total Funds 2022
	£	£	£	£
Belfast City Council	-			-
YAP	-	1,000	1,000	5,246
GVRT	6,000	2,622	8,622	995
NIA	-	30,040	30,040	-
Include Youth	-	-	-	120
Jubilee Fund	-	3,375	3,375	-
KWSS	-	8,800	8,800	-
LTE	-	9,030	9,030	-
Other	451	-	451	404
NIHE	-	3,961	3,961	-
Urban Villages	-	-	-	3,363
DFA	-	557	557	-
Total	6,451	59,385	65,836	10,128

4 Income from Charitable Activities

	Unrestricted	Restricted	Total Funds 2023	Total Funds 2022
	£	£	£	£
Generated income	-	-	-	-
Total	-	-	-	-

5 Results for the year

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

	Total Funds 2023	Total Funds 2022
	£	£
Depreciation	1,573	589

6 Analysis of expenditure on charitable activities:

	Activities undertaken directly	Total Funds 2023	Total Funds 2022
	£	£	£
Programme Costs	59,851	59,851	22,228
Office expenses	324	324	1,729
Computer Costs	911	911	-
Sundry	-	-	45
Support costs (see note 7)	2,159	2,159	1,153
Miscellaneous	207	207	664
Travelling	-	-	551
Total	63,452	63,452	26,370

South Belfast Alternatives
Notes to the Financial Statements
for the year ended 31 March 2023

7 Analysis of governance and support costs:

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the charitable activities undertaken in the period.

Refer to the table below for the basis for apportionment and analysis of support and governance costs.

	Total 2023	Total 2022
	£	£
Bank charges	186	164
Accountancy fees	400	400
Depreciation	1,573	589
Total	2,159	1,153

8 Analysis of staff costs

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

9 Related Party Transactions

The charity was under the control of the board of trustees throughout the year. During the period South Belfast Alternatives Ltd entered into transactions with Northern Ireland Alternatives Ltd, a Related Party. At the Balance Sheet date the balance owed was £20,755.

None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or senior manager of the charity with organisations the charity works with must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party.

10 Tangible Fixed Assets

	Fixtures & Fittings	Total
	£	£
Cost:		
As at 1 April 2022	6,578	6,578
Additions	4,413	1,380
As at 31 March 2023	10,991	6,578
Depreciation:		
As at 1 April 2022	5,293	5,293
Charge for the year	1,573	589
As at 31 March 2023	6,866	5,293
Net Book Value:		
As at 31 March 2022	1,285	1,285
As at 31 March 2023	4,125	1,285

South Belfast Alternatives
Notes to the Financial Statements
for the year ended 31 March 2023

11 Creditors; amounts falling due within one year

	Total 2023	Total 2022
	£	£
Accruals and Deferred Income	1,766	1,766
Intercompany Transactions	20,755	20,356
Total	22,521	22,122

12 Analysis of Movements in Unrestricted Funds

	At 1 April 2022	Income	Expenditure	Prior Period Adjustment	At 31 March 2023
	£	£	£	£	£
General fund	(4,303)	6,451	(4,640)	-	(2,491)
Restricted fund	(12,730)	59,385	(58,812)	-	(12,156)
Total	(17,033)	65,836	(63,452)	-	(14,647)

Name of Description, nature and purposes of the fund
General Fund The "free reserves" after allowing for all designated funds

13 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total 2023
	£	£	£
Tangible fixed asset	4,125	-	4,125
Net current assets	(6,616)	(12,156)	(18,772)
Total	(2,491)	(12,156)	(14,647)

**South Belfast Alternatives
Management Information**
for the year ended 31 March 2023

**The following pages do not form part of the statutory financial statements
which are the subject of the independent examiner's report on pages 5 and 6.**

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

Income	2023	2022
	£	£
Belfast City Council	-	-
YAP	1,000	5,246
GVRT	8,622	995
NIA	30,040	-
Include Youth	-	120
Jubilee Fund	3,375	-
KWSS	8,800	-
LTE	9,030	-
Other	451	404
NIHE	3,961	-
Urban Villages	-	3,363
DFA	557	-
Total	65,836	10,128

Expenditure	2023	2022
	£	£
Programme Costs	59,851	22,228
Office expenses	324	1,729
Computer Costs	911	-
Sundry	-	45
Support costs (see note 7)	2,159	1,153
Miscellaneous	207	664
Travelling	-	551
Total	63,452	26,370

Net incoming/(outgoing) resources for the year	2,384	(16,242)
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