



COMPANY REGISTRATION NUMBER NI603174

BANGOR ALTERNATIVES LIMITED
UNAUDITED FINANCIAL STATEMENTS
31 MARCH 2016

Charity Number XT026334

PKF-FPM
ACCOUNTANTS LTD

Newry Office:
Dramalane Mill,
The Quays,
Newry, Co Down
BT35 8QS
Tel: 028 3026 1010

Belfast Office:
1 - 3 Arthur Street,
Belfast,
BT1 4GA
Tel: 028 9024 3131

Dungannon Office:
Howard House,
30 Northland Row,
Dungannon,
Co Tyrone BT17 6AP
Tel: 028 8775 0400

Mallusk Office:
Unit 1, Building 10,
Central Park,
Mallusk Road
Newtownabbey
Co Antrim BT36 4FS
Tel: 028 9083 0801

Dundalk Office:
FPM Penthouse Suite,
Block 5,
Quayside Business Park
Dundalk, Co Louth
A91 DY23
Tel: 042 9388898

www.pkffpm.com
info@pkffpm.com



DIRECTORS
Alison Burnside FCA FABRP
Teresa Campbell FCA
Michael Farrell FCA
Lowry Grant FCCA
Paddy Harty FCA
Michelle Hawkins FCA
Seamas Keating ACA FABRP
Ruairi Martin FCA
Feargal McCormack FCA
Malachy McLernon FCA CTA

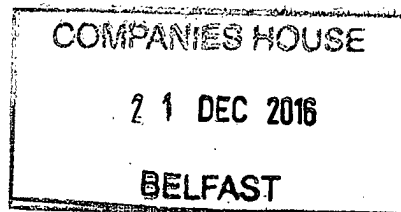
ASSOCIATE DIRECTORS
Janette Burns FCA CTA TEP
Karen Coulter FCA
Brenda O'Hare FCA
Frank Shields FCA

NI Reg No: 022968
VAT Reg: GB 187 4499 49
IE 328 3821 FH

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PKF-FPM ACCOUNTANTS LTD

Chartered Accountants
1-3 Arthur Street
Belfast

The British Accountancy
AWARDS 2015
WINNER
EMPLOYER OF THE YEAR



BANGOR ALTERNATIVES LIMITED

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

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BANGOR ALTERNATIVES LIMITED

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 MARCH 2016

The trustees, who is also a director for the purposes of company law, presents his report and the unaudited financial statements of the company for the year ended 31 March 2016.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Bangor Alternatives Limited

Charity registration number XT026334

Company registration number NI603174

Principal office 2 KILCOOLEY SQUARE
BANGOR
DOWN
BT19 1SH

Registered office 2 KILCOOLEY SQUARE
BANGOR
DOWN
BT19 1SH

The trustees

The trustees who served the company during the period was as follows:

Ms J Brown

Secretary

Accountants PKF-FPM Accountants Ltd
Chartered Accountants
1-3 Arthur Street
Belfast
County Antrim
BT1 4GA

BANGOR ALTERNATIVES LIMITED

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

Governing Document

The organisation is a company limited by guarantee, incorporated on 18th of May 2010. 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 part of the wider management committee. Not all members of the management committee are directors of the company. Under the requirements of the Memorandum and Articles of Association the office bearers 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.

Trustee Induction and Training

Upon their appointment all new trustees are required to undergo training on the governance arrangements for the company, their roles and responsibilities as trustees, the principles of restorative justice, and the operations and services carried out by the company.

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

Bangor Alternatives Ltd has a Management Committee of up to ten members who meet quarterly and are responsible for overseeing the strategic direction and policy of the organisation. At present the Committee has ten members from a variety of professional backgrounds relevant to the work of the charity. The committee has a chairperson, secretary, and treasurer.

The Manager of Bangor Alternatives reports to the Management Committee. The manager is currently responsible for the supervision of four other members of staff.

Related Parties

The company is part of the umbrella body of Northern Ireland Alternatives. Both parties have representation on each other's management committee.

BANGOR ALTERNATIVES LIMITED

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 MARCH 2016

Objectives and Activities

The company's objects and principal activities are to promote a non-violent restorative community response to justice issues. Bangor 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 to devise 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 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.

Principal Funding Sources

The principal funding sources for the company are the Department of Social Development (DSD), the Ireland Housing Executive, and the European Social Fund. As a result of increasing constraints on government expenditure, as well as expansion of its activity base, the charity has to seek funding from a much broader group of agencies. The involvement of the charity with the a government-sanctioned 'Round Table' grouping of statutory agencies interested in issues of community justice is proving particularly useful in identifying possible opportunities for a much wider and strategically orientated range of funding for the future. There is a government-approved Protocol in place that promotes better working between the charity as a community-based restorative justice scheme and statutory organisations within the formal justice sector. This Protocol is currently under review, and the charity hopes that this process will lead to the social impact of its services being reflected more within funding contracts.

Service

Bangor Alternatives is currently funded to deliver 4 main projects/services/initiatives within the community.

Mediation, Advocacy and Community Support:

The MACS programme offers mediation, support, Advocacy and positive interventions to local tenants involved in neighbourhood or community disputes.

Neighbourhood Renewal/Community Development:

Alternatives is strategically placed to address issues of community safety and renewing communities through the following strands of work

- Intensive Youth and Family support with young people involved in anti-social behaviour.
- Prevention work with groups of young people involved in anti-social behaviour.
- Delivery of cultural awareness programmes.

BANGOR ALTERNATIVES LIMITED
TRUSTEES ANNUAL REPORT *(continued)*
YEAR ENDED 31 MARCH 2016

- Sessions delivered in local schools
- Parent Support
- Victim Support
- Development and delivery of crime prevention sessions
- Conflict transformation work – bonfire; interface and removal of paramilitary murals.
- Development of volunteer programme within community
- Promotion and facilitation of mediation.

Probation Board Restorative Support

Alternatives provides restorative interventions to adult adjudicated offenders who are referred through PBNI to address the human cost of their offending as well as community re-integration. The offences can range from manslaughter to criminal damage.

Start Programme:

Start Programme is employability and personal development programme for young people aged 16 to 24 years old who need employment, training or education in partnership with Include Youth and funded by ESF.

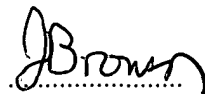
REPORTING ACCOUNTANTS

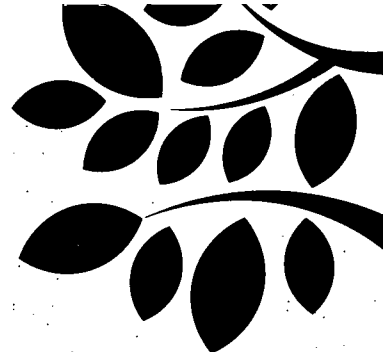
Messrs PKF-FPM Accountants Ltd will continue in office as reporting accountants for the ensuing year.

Registered office:
2 KILCOOLEY SQUARE
BANGOR
DOWN
BT19 1SH

Signed by

Ms J Brown
Director

 21/12/16



BANGOR ALTERNATIVES LIMITED

CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES OF BANGOR ALTERNATIVES LIMITED

YEAR ENDED 31 MARCH 2016

You consider that the Company is exempt from an audit for the year ended 31 March 2016. You have acknowledged, on the Balance sheet, your responsibilities for ensuring that the Company keeps accounting records which comply with section 386 of the Companies Act 2006, and for preparing financial statements which give a true and fair view of the state of affairs of the Company and of its profit for the financial year.

In accordance with your instructions, we have prepared the financial statements on pages 4 to 9 from the accounting records of the Company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these financial statements.

1-3 Arthur Street
Belfast
County Antrim
BT1 4GA

21/12/16

PKF FPM
PKF-FPM ACCOUNTANTS LTD
Chartered Accountants

**PKF-FPM
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Newry Office:
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The Quays,
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BT35 8QS
Tel: 028 3026 1010

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Unit 1, Building 10,
Central Park,
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Co Antrim BT36 4FS
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Dundalk Office:
FPM Penthouse Suite,
Block 5,
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or inactions on the part of any other
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BANGOR ALTERNATIVES LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2016

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
INCOME AND ENDOWMENTS					
Income from charitable activities	2	3,485	4,998	8,483	9,000
Other trading activities	3	300	—	300	1,027
TOTAL INCOME		<u>3,785</u>	<u>4,998</u>	<u>8,783</u>	<u>10,027</u>
EXPENDITURE					
Expenditure on charitable activities	4/5	(3,214)	(4,998)	(8,212)	(9,310)
TOTAL EXPENDITURE		<u>(3,214)</u>	<u>(4,998)</u>	<u>(8,212)</u>	<u>(9,310)</u>
NET INCOME AND NET MOVEMENT IN FUNDS FOR THE YEAR					
		571	—	571	717
RECONCILIATION OF FUNDS					
Total funds brought forward		(467)	—	(467)	(1,184)
TOTAL FUNDS CARRIED FORWARD		<u>104</u>	<u>—</u>	<u>104</u>	<u>(467)</u>

The Statement of financial activities includes all gains and losses in the year.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 11 form part of these financial statements.

BANGOR ALTERNATIVES LIMITED

BALANCE SHEET

31 MARCH 2016

	Note	2016 £	2015 £
CURRENT ASSETS			
Cash at bank		3,754	900
CREDITORS: Amounts falling due within one year	7	<u>(3,650)</u>	<u>(1,367)</u>
NET CURRENT ASSETS/(LIABILITIES)		104	(467)
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>104</u>	<u>(467)</u>
NET ASSETS/(LIABILITIES)		<u>104</u>	<u>(467)</u>
FUNDS OF THE CHARITY			
Restricted income funds	8	—	—
Unrestricted income funds	9	<u>104</u>	<u>(467)</u>
TOTAL CHARITY FUNDS		<u>104</u>	<u>(467)</u>

For the year ended 31 March 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees's 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 acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved and signed by the member of the committee and authorised for issue on J Brown 21/12/16

Ms J Brown

Company Registration Number: NI603174

The notes on pages 8 to 11 form part of these financial statements.

BANGOR ALTERNATIVES LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets and investments measured at market value. The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015), and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) (SORP 2015).

Fixed assets

All fixed assets are initially recorded at cost.

Fund accounting

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

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

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Grants and other income are recognised in the SOFA in the period in which they are receivable. Income is deferred only when the charity has to fulfill conditions before becoming entitled to it or where the donor/funder has specified that the income is to be expended in a future period.

Value added tax

The charity is not registered for VAT purposes, therefore irrecoverable VAT is charged to the Statement of Financial Activities, or capitalised as part of the cost of the related asset, where appropriate.

BANGOR ALTERNATIVES LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES *(continued)*

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

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.

2. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Ards and North Down Borough Council	–	4,998	4,998
Kilcooley Community Association	2,450	–	2,450
Rathgill Community Association	1,035	–	1,035
	<u>3,485</u>	<u>4,998</u>	<u>8,483</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £
Ards and North Down Borough Council	–	9,000	9,000
Kilcooley Community Association	–	–	–
Rathgill Community Association	–	–	–
	<u>–</u>	<u>9,000</u>	<u>9,000</u>

3. OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Total Funds 2016 £	Unrestricted Funds £	Total Funds 2015 £
Room Hire	<u>300</u>	<u>300</u>	<u>1,027</u>	<u>1,027</u>

BANGOR ALTERNATIVES LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2016

4. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Restricted Funds	Total Funds 2016
	£	£	£
Charitable activity	<u>3,214</u>	<u>4,998</u>	<u>8,212</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2015
	£	£	£
Charitable activity	<u>310</u>	<u>9,000</u>	<u>9,310</u>

5. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Total Funds 2016	Total Funds 2015
	£	£	£
Charitable activity	<u>8,212</u>	<u>8,212</u>	<u>9,310</u>

6. STAFF COSTS AND EMOLUMENTS

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

7. CREDITORS: Amounts falling due within one year

	2016	2015
	£	£
Other creditors	3,150	—
Accruals and deferred income	<u>500</u>	<u>1,367</u>
	<u>3,650</u>	<u>1,367</u>

8. RESTRICTED INCOME FUNDS

	Income	Expenditure	Balance at 31 Mar 2016
	£	£	£
Restricted Fund	<u>4,998</u>	<u>(4,998)</u>	<u>—</u>

9. UNRESTRICTED INCOME FUNDS

	Balance at 1 Apr 2015	Income	Expenditure	Balance at 31 Mar 2016
	£	£	£	£
General Funds	<u>(467)</u>	<u>3,785</u>	<u>(3,214)</u>	<u>104</u>

BANGOR ALTERNATIVES LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2016

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Net current liabilities	Total
	£	£
Unrestricted Income Funds	(467)	(467)
Total Funds	<u>(467)</u>	<u>(467)</u>

11. RELATED PARTY TRANSACTIONS

During the year Bangor Alternatives Limited entered into a number transactions with Northern Ireland Alternatives a company under common control as at the 31 March 2016 Bangor Alternatives owed Northern Ireland Alternatives £3,150 (2015; Nil)