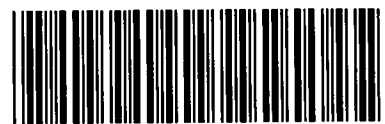




**Bangor Alternatives Limited
Company Limited by Guarantee
Financial Statements
Year Ended 31 March 2021**

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**Company No: NI603174
Charity No: XT026334 / NIC106266**

Bangor Alternatives Limited
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Year Ended 31 March 2021

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Bangor Alternatives Limited
Company Information
Year Ended 31 March 2021

Trustees

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

Ms J Brown
Mr B Clayton
(Resigned 1st
March 2021)
Mr T Winstone

Registered Office

2 Kilcooley Square
Bangor
Down
BT19 1SH

Independent Examiner

Arro Group Ltd
Accountants
254 Suffolk Road
Belfast
BT11 9PB

Bankers

Danske Bank
Donegall Square West
Belfast
BT1 6JS

HMRC Charity No.

XT026334

Registered Charity No.

NIC106266

Registered Company No.

NI603174

Bangor Alternatives Limited
Report of the Trustees
Year Ended 31 March 2021

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 2021.

Structure, Governance & Management

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.

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 six 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
Report of the Trustees (continued)
Year Ended 31 March 2021

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, The Communities in Transition Programme, and the European Social Fund. As a result of increasing constraints on government expenditure, as well as expansion of its base, the charity has to seek funding from a much broader group of agencies. The involvement of the charity with 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.

Services

Mediation, Advocacy and Community Support:

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

Neighborhood 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.
- 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.

Bangor Alternatives Limited
Report of the Trustees (continued)
Year Ended 31 March 2021

Start Programme:

Start Programme is an 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.

SAFE Programme

SAFE is an initiative facilitated by Bangor Alternatives (lead partner) alongside Rathgill Community Association, as a key delivery and engagement partner. This programme is funded by the Executive Office as part of the Community Safety strand of the Communities in Transition Project.

The SAFE programme will involve bringing residents together to discuss community safety issues and identify community lead resolutions. This programme will include the establishment of a 'Community Engagement Forum' who will consist of residents from Kilcooley, Rathgill and neighbouring areas. The Forum will be involved with co-designing education/awareness raising events, information and learning visits and local relationship building. The aim of the project is to create safer communities for everyone.

STARS Programme

Community Restorative Justice Ireland and Northern Ireland Alternatives are delivering the STARS – Striving To Achieving a Restorative Society programme. CRJI has taken the lead in this with NIA being a partner. NIA will work with 4 of the designated key areas - Shankill, East Belfast, Bangor and Carrickfergus/Larne, with CRJI working with the other 4.

CRJI and Alternatives provide an opportunity to establish a presence throughout the eight areas, training and nurturing a new cohort of community leaders to support the work provided through restorative justice practices.

The focus of the programme is to identify key individuals across the designated areas (30 in each) who are interested in receiving restorative training and support to ultimately help embed restorative approaches in each community.

This will hopefully lead to the outcomes detailed below:

- *Increased understanding of the difference between restorative justice and restorative practice;*
- *Increased understanding of the benefits of restorative methodologies and knowledge of how restorative practices have been used to improve outcomes for individuals, families and communities both in NI and more widely;*
- *Increased interest in using and adopting restorative approaches to service delivery in CIT areas; and*
- *Increased advocacy for the adoption of restorative approaches in each CIT area.*

DARE Programme

DARE is an initiative facilitated by Northern Ireland Alternatives and 'Bangor Yes' (Extern). This programme is funded by the Executive Office as part of the Children and Young People strand of the Communities in Transition Project.

The programme engages with Primary School aged children from the Rathgill and Kilcooley area around their personal and social development and supports the children and their families to improve educational attainment. This programme also engages with Post Primary School aged children from the CIT area. The programme aims to raise aspirations for participants and support them to achieve goals bespoke to each young person.

DARE Programme has implemented a Youth Key Stakeholders Forum, as well as facilitating several events and campaigns designed to help young people and parents access services and support.

Financial Review

This year Bangor Alternatives continued to work through our programmes including Neighbourhood Renewal, MACS, Communities in Transition, and the Start Programme.

Bangor Alternatives Limited
Report of the Trustees (continued)
Year Ended 31 March 2021

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 Accountants Ltd. be appointed as examiner of the company will be put to the Annual General Meeting.

Registered office:
2 Kilcooley Square

Bangor
Down
BT19 1SH

Signed by order of the trustees

...

Mr Tom Winstone
Director

Date: 25/11/2021

Bangor Alternatives Limited
Independent Examiner's Report To The Members of Bangor Alternatives Limited
Year Ended 31 March 2021

We report on the accounts of the company for the year ended 31 March 2021 which are set out on pages 8 to 14.

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

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 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.

Bangor Alternatives Limited
Independent Examiner's Report To The Members of Bangor Alternatives Limited
Year Ended 31 March 2021

INDEPENDENT EXAMINER'S STATEMENT

We have completed our 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, we have found no matters that require drawing to your attention.

ArroGroup Ltd
Straight Talking Accountants

Arro Group Ltd
254 Suffolk Road
Belfast

Date: 25/11/2021

Bangor Alternatives Limited
Statement of Financial Activities
(incorporating an income and expenditure account)
Year Ended 31 March 2021

		Unrestricted £	Restricted £	Total Funds 2021 £	Total Funds 2020 £
Income and endowments from:					
Charitable Activities	3	100	16,722	16,822	13,827
Total Income and endowments		100	16,722	16,822	13,827
Expenditure on:					
Charitable Activities	4	-	12,074	12,074	10,176
Total Expenditure		-	12,074	12,074	10,176
Net income / (expenditure) for the year		100	4,648	4,748	3,651
Transfers between funds	10				
Net movement in funds		100	4,648	4,748	3,651
Reconciliation of funds:		5,970	-	5,970	2,319
Total funds brought forward					
Total Funds Carried Forward		6,070	4,648	10,718	5,970

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

The notes on pages 10 to 14 form part of these financial statements

Bangor Alternatives Limited
Balance Sheet
as at 31 March 2021

	Note	2021 £	2020 £	
Fixed Assets				
Tangible assets	8	3,725	5,588	
			-	
Current Assets				
Debtors	7	-	113	
Cash at bank and in hand		7,680	602	
		7,680	715	
Creditors: amounts falling due within one year	9	(687)	(333)	
NET CURRENT ASSETS		6,993	382	
NET ASSETS		10,718	5,970	
Represented by:				
Unrestricted Funds	General	10	6,090	5,970
Restricted Funds		4,648	-	
		10,718	5,970	

For the year ended 31 March 2021 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... 25/11/2021... and are signed on their behalf by:



Mr Tom Winstone
Director

Company Registration Number: NI603174
Charity Registration Number: XT026334 / NIC106266

The notes on pages 10 to 14 form part of these financial statements

Bangor Alternatives Limited
Notes to the Financial Statements
for the year ended 31 March 2021

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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

b) Preparation of the accounts on a going concern basis

Due to the plans moving forward 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 charge 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

Bangor Alternatives Limited
Notes to the Financial Statements (continued)
for the year ended 31 March 2021

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	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.

Bangor Alternatives Limited
Notes to the Financial Statements (continued)
for the year ended 31 March 2021

2 Legal Status of the Charity

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

3 Income from Charitable Activities

	Unrestricted	Restricted	Total funds 2021	Total funds 2020
	£	£	£	£
Ards and North Down Borough Council	-	5,431	5,431	4,214
Community Foundation	-	3,200	3,200	-
NI Alternatives	-	3,018	3,018	150
DFC	-	1,500	1,500	-
NIHE	-	1,500	1,500	-
North Down	-	-	-	125
Grant	-	-	-	7,775
RHACCS	-	-	-	600
St Columbas	-	2,073	2,073	-
Other	100	-	100	983
	100	16,722	16,822	13,847

4 Analysis of expenditure on charitable activities:

	Unrestricted	Restricted	Total funds 2021	Total funds 2020
	£	£	£	£
Accountancy fees	-	467	467	400
Bank charges	-	144	144	153
Programme costs	-	9,600	9,600	7,761
Depreciation	-	1,863	1,863	1,862
	-	12,074	12,074	10,176

5 Results for the year

	2021	2020
	£	£
The results for the year has been arrived at after charging the following:		
Depreciation	1,863	1,862
	1,863	1,862

6 Analysis of staff costs:

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

Bangor Alternatives Limited
Notes to the Financial Statements (continued)
for the year ended 31 March 2021

7 Related Party Transactions

During the period Bangor Alternatives Ltd entered into transactions with Northern Ireland Alternatives Ltd, a Related Party. At the Balance sheet date the balance owed was £287.

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

Debtors: amounts falling due within one year

	2021	2020
	£	£
Amounts due from related parties	-	113
	-	113

8 Tangible Fixed Assets

	Fixtures & Fittings £	Total £
Cost:		
As at 1 April 2020	7,450	7,450
Additions	-	-
As at 31 March 2021	7,450	7,450
Depreciation:		
As at 1 April 2020	1,862	1,862
Charge for the year	1,863	1,863
As at 31 March 2021	3,725	3,725
Net Book Value		
As at 31 March 2020	5,588	5,588
As at 31 March 2021	3,725	3,725

9 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	400	333
Intercompany party Transactions	287	-
	687	333

10 Analysis of Movements in Unrestricted Funds

	Opening Balance	Incoming Resources	Resources Expended	Funds as at 31 March 2021
	£	£	£	£
General Fund	5,970	100	-	6,070
Restricted	-	16,722	(12,074)	4,648
Total	5,970	16,822	(12,074)	10,718

Name of Unrestricted Fund
General Fund

Bangor Alternatives Limited
Notes to the Financial Statements (continued)
for the year ended 31 March 2021

11 Analysis of net assets between funds

	Tangible Total Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Income Funds:	3,725	2,345	6,070
Restricted	-	4,648	4,648
Total	3,725	6,993	10,718