

Company registration number: 419696

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST JANUARY 2017

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

OFFICERS AND PROFESSIONAL ADVISORS

Directors	Jim Ryan John Gerard O'Connor Noel Gerard Kehoe Diarmuid Ua Bruadair Brian Silke Leanne Kelly Eoin Mac Aodha
Secretary	Noel Gerard Kehoe
Chief Executive Officer	Eileen Hoffler
Company number	419696
Registered office	Scala, Castle Road, Blackrock, Cork.
Principle Place of Business	Scala, Castle Rock, Blackrock, Cork.
Auditor	Hayden Brown Grafton Buildings 34 Grafton Street Dublin 2
Bankers	Allied Irish Bank, 9, Terenure Road, Rathgar, Dublin 6.
Charity number	18154
Registered Charity Number	20069094
Website	www.serve.ie

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**SERVE IN SOLIDARITY IRELAND
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**CHAIRPERSON'S STATEMENT
YEAR ENDED 31ST JANUARY 2017**

"Change is the law of life and those who look only in the past and present are certain to miss the future"-
John F. Kennedy

2016 was a year of change for SERVE. A new CEO, a new Strategic Plan, a new Donor, and new way of engaging with Irish Aid, new volunteers, and new schools for immersion. From inception, SERVE has lived by the motto, that 'Action expresses priorities'. 'Solidarity in Action' is how SERVE acts as a catalyst for change.

During 2016, through the SERVE Development Programme (SDP), we helped make change a reality:

- For 670 Orphan and Vulnerable children in the squatter camps and tribal villages around the Rustenburg mines in South Africa. High quality nutritional support was transformative in the lives of these children;
- By renovating three health centres and supporting 9 Wellness centres serving 1798 patients per month in a zone challenged by HIV/AIDs;
- By helping thousands of young people in '3' countries to make better Sexual and Reproductive Health and Rights choices;
- For 339 students benefiting from TVET training in the squatter camps around Rustenburg. Our survey's shows how we increased their daily income;
- For 534 graduates at Epworth in Harare, where we built vocational and academic training facilities;
- For 307 rural students at the Agri Tech Campus which we helped build and equip in rural Dondo, Mozambique. We are very pleased that 25 of the graduates were young people with disabilities;
- For 1114 students graduating following vocational training at Manga campus in Beira. We rejoice in the achievement of the 78 students with disabilities who were amongst the graduates;
- By helping the Manga Campus in Mozambique reach 100% self-sustainability;
- For 239 rural Zimbabwean students graduating in 'skills training' through an innovative outreach programme;
- By delivering €87,762 worth of voluntary labour to help build the capacity of our partners;
- By delivering a Development Education programme, where 90% of beneficiaries expressed satisfaction;
- By engaging wholeheartedly in a partnership approach to Development;

The SERVE Strategic Plan (2017-2021) reaffirms SERVE's focus on the challenge of youth poverty, with a strong focus on supporting innovative and effective Technical Vocational Education and Training (TVET) programmes. SERVE's key development objectives for 2017-2021 include: (1) Increased employment, entrepreneurship and income for marginalised young people; (2) Increased youth and community empowerment; (3) Improved capacity and sustainability of partners; (4) Improved standard of primary education for vulnerable children; (5) Improved access to basic services in vulnerable communities. SERVE, into the future with a sharpened focus, might be smaller but will be more effective. SERVE'S theory of change is coherent, meaningful and full of potential.

We are delighted to have successfully secured EU funding for an innovative capacity building programme in support of our important partner Young Africa International. We are disappointed that Irish Aid, did not invite SERVE into a new Programmatic relationship. Alongside other smaller NGO's, SERVE look forward to a continued vibrant relationship with Irish Aid.

The change promoted by a new Strategic Direction, means that SERVE's relationship with two important partners in South Africa, namely Tapologo and Tsholofelo, changes but does not end. I would like to express gratitude and admiration to Tapologo and Tsholofelo for their commitment and presence to much disenfranchised people in South Africa. Their development programmes are excellent. I am pleased that SERVE through a thoughtful exit strategy, has helped both partners to sustain their programmes.

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I would like to thank our principal partners, the Redemptorists and Young Africa International. These two partners are dedicated to Africa. The SERVE model is rooted in partnership. SERVE's role in helping to build the capacity of the Redemptorist Conference for Africa and Madagascar and in particular its development and communications functions is an important and potentially pivotal role, in achieving change and greater impact for beneficiaries across twelve countries. An example of the value added that SERVE brings to this relationship, is the funding and capacity building support that SERVE harvests for the Mavambo Trust in Zimbabwe. This Zimbabwean partner is delivering an ambitious and 'best practice' programme supporting thousands of Orphan and Vulnerable Children to continue to live in local communities. Our partnership with Young Africa (YA) International, with YA Hub, YA Zimbabwe, and YA Mozambique, and YA Zambia presents a cutting edge opportunity for SERVE to reach its long term goal, that, 'people in vulnerable communities are better able to reach their potential and contribute to society'.

SERVE's Asia programme continues to create pathways of change by providing primary education for vulnerable children and improved access to basic services for vulnerable communities. Our partners in the Philippines and India are focused and immersed in delivering real change and I would like to express respect and appreciation to these partners for their sustained commitment and dedication.

Change takes time. Navigating the unexpected and dedicating the time and resources to effect change rarely follows a straight path. In small organisations, the energy to push new vision and new strategies, often means a diversion of resources, leading to 'slippage' and 'setbacks' in established patterns. SERVE has had to adapt to not having an office in Belfast, to not having a desk and representative in Galway, to not having an informal but active presence in Dublin. In 2016, a new emphasis was placed on systematic engagement with our key constituencies. SERVE invested in a new CRM system. Some of SERVE's traditional fundraising events got less emphasis in the process of a move to a new fundraising strategy. The Directors are concerned about the slippage in fundraising targets during 2016, but are determined to reverse this situation in 2017 and 2018.

As SERVE enters its 15th year of volunteering programmes, I want to say a huge thank you to the entire SERVE volunteering family. Last year, I expressed some concern about an apparent fall-off in interest in international development. 2016 has not allayed my concerns. SERVE must in 2017 continue to monitor the volunteering interest radar, and try to deepen its understanding of the trends in volunteering and attitudes towards international volunteering. It is heartening to see the appetite by schools in Ireland for international immersion programmes. The schools constituency is a growing and strong presence in the SERVE network. Thank you to all the teachers and students who participated in the SERVE immersion programmes during 2016.

The directors of SERVE In Solidarity Ireland have prepared a very detailed report with accompanying financial statements that offers a comprehensive oversight of the achievements and challenges faced by SERVE during 2016. I would like to thank each of the board members for their dedication and commitment. I would like to express my admiration and warm respect for the SERVE staff who display great energy. In particular, I thank, Eileen Hoffer, our new CEO. I also commend the commitment of the 37 international SERVE volunteers who during 2016 displayed admirable enthusiasm, energy and goodwill. I also express gratitude in abundance to the 38 participants in the international immersion programme during 2016. Their service and voluntary spirit is deeply valued. Their fundraising efforts are applauded and sincerely appreciated.

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I would like to express sincere gratitude to the following donors who have contributed to the work of SERVE during 2016:

Irish Aid
Redemptorists
Electric Aid
Edmund Rice Trust Fund
Galway County Council
Sharp
INTO
COREAM
EU

I would like to thank the students and staff and parents and families of Colaiste Cois Life, Dublin and Colaiste Feirste, Belfast for their engagement, support, and passion for the SERVE supported projects in South Africa and Zambia.

We are also indebted to our dedicated support base that supports SERVE through their generous donations. This solid support base of stakeholders is the backbone of the organisation.

Our New Strategic Plan is ambitious. SERVE's focus on delivering tangible outcomes for young people and poor communities is as strong as ever. It is a privilege to be part of a movement dedicated to authentic solidarity in support of some of the poorest communities in the world.


John Gerard O'Connor
Chairperson
SERVE IN SOLIDARITY IRELAND

Date: 30th September 2017

**SERVE IN SOLIDARITY IRELAND
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**DIRECTOR'S REPORT
YEAR ENDED 31ST JANUARY 2017**

The directors present their annual report and the audited financial statements for the year ended 31st January 2017. This report presents the information and disclosures required by a Directors Report under the Companies Act 2014, together with additional information required by 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 (FRS 102) (effective 1 January 2015).

1. STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal Status

The organisation is a company limited by guarantee. It is incorporated in the Republic of Ireland under the Companies Act 2014. The objective of the company is to relieve third world poverty. It is a charity registered with the Charities Regulatory Authority and has been granted tax exemption by the Revenue Commissioners in Ireland, with registered charitable taxation No: CHY 18154. SERVE's governing documents is its Memorandum and Articles of Association.

Structure

The company has seven registered members. The number of members may be increased from time to time by vote of the said members. The directors of the company are appointed by the members.

The organisation is also incorporated as a limited company since August 25th 2009 under Companies (Northern Ireland) Order 1986. The company registration number is NI073601. It is registered as a charity in Northern Ireland with registration number XT 16752. The charity has three registered members. The directors are elected at Annual General Meeting by the members present.

Distinct and separate financial statements are prepared for both charities. The financial statements are not consolidated.

Board of Directors

There must be at least seven and not more than ten directors of the Company, and these are appointed to the Company by the members. Each director shall serve for a three-year period, unless the term of appointment ceases before said period for some reason. Efforts are made to ensure some degree of continuity in regard to the Board. Directors serve a maximum of three terms of three years. The directors who held office during the financial year are set out in the list of Officers and Professional Advisors highlighted at the beginning of this report.

The primary role of the Board of directors is to set the organisation's strategic aims, ensure that the necessary financial and human resources are in place for the organisation to meet its objectives and conduct oversight of management performance. It must do so within a framework of prudent and effective controls which enables risk to be assessed and managed.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST JANUARY 2017**

Board Appointment

Directors are recruited through a combination of both external and internal networking. Candidates for appointment to the Board are prioritised based on the Board's requirements for expertise from time to time: for example in the areas of development, finance, marketing, law, fundraising or governance. It is intended that the Board should comprise of a balance of expertise and disciplines. Directors receive induction training upon selection and are subject to a six month initial trial before formal appointment. The board's directors are drawn from diverse backgrounds including finance, development, legal, business, marketing, missionary, youth and community, who bring to the Board significant professional and decision-making skills achieved in their respective fields, together with a broad range of experience and views. There are no emoluments paid to directors.

SERVE In Solidarity Ireland has developed a template where the board receives timely information at appointed times across the agreed principal areas of activities and concern. This template is prepared in a calendar format which ensures that relevant issues are considered by the Board. The Board met four times during 2016.

As a member of Dochas, SERVE In Solidarity Ireland subscribes to the principles contained in the Irish Development NGOs Code of Corporate Governance.

Internal Controls

The directors acknowledge their overall responsibility for Serve In Solidarity Ireland's systems of internal control and for reviewing its effectiveness. The Board has established a process of compliance which addresses the Boards wider responsibility to maintain, review and report on all internal controls, including financial and operational. There are six key pillars that give assurances about internal controls. Key elements of the internal control systems include:

1. SERVE has clear policies and procedures in place for the receipt, recording and control of donations received from private individuals and the other sectors;
2. Procedures and control systems are formally documented in a series of partnership and project agreements. Internal control reviews of partners are completed and documented as well as internal audits; The agreements and reviews are appraised on a bi-annual basis;
3. There is a formal organisational structure in place with clearly defined lines of responsibility, division of duties and delegation of authority;
4. A detailed budget is prepared annually which is in line with the strategic plan and approved by the Board. Actual results and service outcomes are compared regularly against budget and prior year to ensure alignment with budget, tight administration control and value for money;
5. A sub-committee focused on audit reports independently to the Board on all aspects of controls and risks;
6. The Board maintains a reserve policy that exceeds the minimum recommended for charities (three months reserves) to mitigate the increasing risks of the uncertain economy and to ensure sustainability of our services. Our actual reserves would not have been less than seven months during 2016.

The board updated and approved a new Governance Manual in May 2014. The Governance policy proposes four sub-committees of the board, covering the following areas of responsibility: (1) Audit and risk; (2) Governance; (3) Solidarity Groups; (4) Child Safeguarding. The terms of references and membership of the sub-committees are outlined in the Governance Manual.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST JANUARY 2017**

Decision Making and Management

The directors are responsible for the implementation of the strategic plan, ensuring the organisation is effective in the delivery of its activities and accountable for the resources under its control. A new CEO appointed by the Directors commenced employment in February 2016. This represents a change in SERVE's governance structure. The CEO manages the day to day operation of the company. There are clear distinctions between the roles of the Board and the CEO to which the day to day management is delegated. Responsibility for the implementation of the internal control systems is delegated to management. Matters reserved to the Board and those delegated to the CEO are outlined in the Organisation's Governance Manual.

Director's responsibilities in relation to the Financial Statements

The directors are responsible for preparing the Director's Report and the financial statements in accordance with the Companies Act 2014 and the applicable regulations.

Irish Company law requires the directors to prepare financial statements giving a true and fair view of the state of affairs of the company and the net income or expenditure of SERVE for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with FRS 102: the Financial Reporting Standard applicable to the UK and Republic of Ireland ('relevant financial reporting framework'). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position as at the financial year end date and of the net income or expenditure of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements the directors are required to

- Select suitable accounting policies for the company financial statements and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Observe the methods and principles in the Charities SORP;
- State whether the financial statements have been prepared in accordance with the applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; 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 are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the SERVE's website. Legislation in Ireland governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST JANUARY 2017**

Risk management

The Directors confirm that the major risks to which the charity is exposed, as identified by them, have been reviewed. The Directors believe that by monitoring reserve levels, by ensuring the existence of controls over key financial systems, by taking regular professional advice, by having in place appropriate insurances, and by examining the operational and business risks faced by the Charity, by maintaining, updating and reviewing an Organisational Risk Register, as well Programme Risk Registers, and Country Risk Analysis, they have established routinely effective systems and procedures to mitigate those risks. The board updated SERVE's risk policy in May 2015 and the risk register in June 2016.

Transparency and Accountability

In 2015, SERVE reported in its annual director's report, an incidence of fraud at a partner organisation. SERVE is satisfied that there were no such incidences of fraud or gross financial management during 2016. Partners are externally audited by registered in-country auditors; audit reports and management letters are examined by SERVE management and board members in line with our financial policy. It is the current opinion of our partner's independent auditors that their respective financial statements give a true and fair view of the state of affairs of each partner. SERVE also completes a number of internal audits each year. SERVE also reviews partner's financial policy and procedures, and holds independent discussions with partner's financial managers as part of routine monitoring and evaluation processes. Review of partners other donor's reports and audits provide further security regarding financial management procedures.

Networks and Consortia

SERVE has a strategic alliance with the Dublin Province of the Redemptorists. SERVE also works closely with Young Africa International. Strategic partnership with international partners and organisations is seen as a key vehicle for SERVE's macro level engagement and advocacy. SERVE is also a member of Dochas- the Irish Association of Non-Governmental Organisations. SERVE is also as a member of COMHLAMH and IDEA.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST JANUARY 2017**

2. OBJECTIVES OF THE CHARITY

SERVE is a development and volunteering organisation committed to tackling the root causes of poverty to achieve justice, equality and opportunities for all. Since 2003 SERVE has worked in solidarity with communities living in poverty, supporting initiatives in Southern Africa, South-East Asia and South America. Inspired by the belief that "Solidarity In Action" can improve the lives of the most vulnerable, SERVE works in partnership with local communities and organisations. Our work is rooted in strategic cooperation with Irish communities at home and abroad.

SERVE's vision is of a world where everyone has an opportunity to realise his or her potential and make a meaningful contribution to society. SERVE's mission is to work in partnership to strengthen the livelihoods of young people and communities living in poverty by providing high quality vocational and educational learning opportunities, helping young people gain employment or start and develop their own businesses

SERVE'S Values include:

- The Principle of Solidarity- our determination is to work to the good of all in a spirit of mutual responsibility in participatory partnerships, ensuring local participation and ownership, shared values, collaborative spirit and mutual respect underpinned by transparency and accountability.
- A Commitment to Volunteering- SERVE volunteers are at the centre both of our development agenda and of our engagement with the Irish public;
- A focus on Development Education and public engagement- plays a role in increasing awareness and understanding of the changing, interdependent and unequal world in which we live and the ways in which our attitudes and actions can make a difference to disadvantaged people and vulnerable communities.

3. REVIEW OF THE ACTIVITIES OF THE CHARITY

The Directors set six main objectives for 2016:

- 1.To implement the fifth year of the 5 year Irish Aid funded Programme in South Africa, Mozambique and Zimbabwe and to secure funding for a new Programme with Irish Aid;
- 2.To support the transition phase to a new strategic partnership with the Dublin Province of the Redemptorists;
- 3.To develop a new Strategic Plan for SERVE for the period 2017-2021;
- 4.To strengthen and develop SERVE volunteering and immersion programmes;
- 5.To centralise SERVE operations in Cork and to form a new strategic alliance with Young Africa international;
- 6.To prioritise raising unrestricted funds;

The progress made in 2016 in respect of the key objectives is detailed as follows:

Objective 1: To implement the fifth year of the 5 year Irish Aid funded Programme in South Africa, Mozambique and Zimbabwe;

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Irish Aid supported this programme for the five year period (2012-2016). The initial commitment of Irish Aid was for a grant contribution of €290,573 per annum. Irish Aid fulfilled this commitment in the first two year of the programme despite the recessionary financial pressures. In year 3, Irish Aid committed €285,143, representing a 1.8% reduction. In year 4, Irish Aid contributed €278,646, representing a 2.2% reduction on 2014 levels and a 4.1% reduction on the original annual commitment. In year 5, Irish Aid, committed the same amount as 2016, €278,646. In total, Irish Aid contributed €1,423,581 over the five year period. The SERVE Development Programme (SDP) 2012-16 is a response to the challenges of vulnerability and low levels of livelihood security in targeted communities in South Africa, Mozambique and Zimbabwe. Working with four partners, the programme is focused on achieving three principal outcomes:

- 1.Reduced vulnerability and improved quality of life for OVC in targeted communities in Rustenburg, South Africa;
- 2.Enhanced levels of HIV and AIDS healthcare in 9 target communities and young people in target communities empowered to make better choices regarding their sexual and reproductive health;
- 3.Improved employment and self-employment prospects for young adults in targeted communities;

The SDP focused on the issues of OVC, HIV/AIDS care and prevention, and TVET. The key target groups were (i) OVC living in three informal communities close to Rustenburg, RSA; (ii) PLWHA in 9 informal communities around Rustenburg, RSA; (iii) young people living in the urban communities of Chitungwiza, Mashonaland East Province and Epworth, Harare Province and the rural communities of Dombashava, Mashonaland Central Province, Chipinge, Manicaland Province and Nyanga, Manicaland Province in Zimbabwe; and (iv) young people living in the peri-urban community of Manga and the rural community of Dondo, Sofala Province, Mozambique.

The SDP model integrates funding, capacity development, volunteer placements, development education and advocacy. In 2016, the principal achievements of the SDP include

- 1.12 of the 16 results are On Track, especially in the principle thematic areas related to the programme;
- 2.The SERVE Volunteer Programme continued to make a significant impact to the work of our SDP partners, and is increasing the number of school immersion programmes which helps achieve development education objectives of the SDP;
- 3.The TOVC Programme in South Africa improved the nutrition status of OVC living in extremely difficult conditions;
- 4.The trend of improved incomes and economic activity amongst TVET graduates in Zimbabwe, South Africa and Mozambique continued in 2016. The majority of graduates are young people, and increasingly come from hard to reach rural areas in Mozambique and Zimbabwe;
- 5.SERVE strengthened its policy framework across a range of issues including governance, fraud & whistle blowing, child protection and volunteering;
- 6.SERVE secured funding from the EU Erasmus+ programme to implement a comprehensive capacity building programme with Young Africa partners in 2017 and 2018.

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YEAR ENDED 31ST JANUARY 2017**

The main shortcomings and challenges of the SDP in 2016 include:

1. The SDP achieved significant results at the micro level but SERVE acknowledges some external criticism on the impact of the programme at the meso and macro level
2. SERVE did not achieve significant engagement with the Irish Public beyond our own network of volunteers and supporters. It was challenging for SERVE to achieve large scale engagement because limited resources are prioritised towards the work of partners overseas;
3. Feedback from SDP stakeholders highlighted the fact that ongoing economic challenges in each of the programme countries poses obstacles around access to training for some of the target groups. Mitigation strategies, including flexible payment options, have been successful in maintaining beneficiary numbers to date.

The annual progress reports for each year of the SDP are available on the SERVE website www.serve.ie under the section Our Work- SERVE Dev Programme 2012-2016.

It was with a high level of disappointment, that SERVE along with other similar sized NGO's were not invited by Irish Aid to apply for a new round of Programmatic Funding. SERVE are eligible to apply for funding from Irish Aid's Civil Society Fund

Objective 2: To support the transition phase to a new strategic partnership with the Dublin Province of the Redemptorists:

SERVE and the Dublin Province of the Redemptorists agreed and signed a new Memorandum of Agreement on February 1st 2016. The agreement is until January 31st 2018. SERVE are committed to building the capacity of the Redemptorist Solidarity Office for Africa and Madagascar in areas such as project cycle management, results based management, and communications. SERVE will act as project manager for two new Redemptorist development programmes in South Africa, one programme in Zimbabwe, and one project in the Philippines. SERVE are also committed to completing the project cycle management process for two projects in India and one in Angola, initiated under the previous working relationship with the Redemptorists. The Redemptorists pay a management fee to SERVE for managing these projects and for developing the communication function of the Redemptorist Solidarity Office for Africa and Madagascar and the Redemptorist Conference for Africa and Madagascar. The Dublin Province of the Redemptorists paid a professional fee of €30,000 for this service, and the Redemptorist Conference for Africa and Madagascar contributed €10,000 towards the communications capacity development.

There was an excellent working relationship between SERVE and the Dublin Province of the Redemptorists during 2016, and satisfaction expressed between both parties about progress, interaction and outcomes.

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YEAR ENDED 31ST JANUARY 2017

Objective 3: To develop a new Strategic Plan for SERVE for the period 2017-2021:

SERVE's new CEO commenced in this new role in February 2016, marking a shift from the Executive Chairperson model previously in place. The SERVE Board oversaw the completion of a new Strategic Plan for the period 2017 to 2021. An external consultant facilitated the development of the plan. SERVE staff, board members, returned volunteers and development partners in southern Africa, India and the Philippines contributed to the plan. The Strategic Plan reaffirms SERVE's focus on the challenges of youth poverty, with a strong focus on supporting innovative and effective TVET programmes. This is consistent with core aspects of SERVE's work in recent years and our values of working with vulnerable young people which were the motivation for founding SERVE in 2005.

A partnership approach to development, volunteering and capacity building of partners remain central to our work. The main development and operational objectives of our new Strategic Plan include:

Key Development Objectives

1. Increased employment, entrepreneurship and income for marginalised young people
2. Increased youth and community empowerment
3. Improved capacity and sustainability of partners
4. Improved standard of primary education for vulnerable children
5. Improved access to basic services in vulnerable communities

Key Operational Objectives

1. Provide SERVE's partners with a growing range of support
2. Increase our global income, especially uncommitted income
3. Expand our work in Development Education
4. Strengthen our engagement with the Irish public
5. Improve our profile through effective marketing and communications

As part of the Strategic Plan, a new Theory of Change was developed to guide our work.

SERVE developed Country Strategies for our priority countries of Mozambique, Zimbabwe and Zambia. In the first quarter of 2017, Country Strategies will be developed for India and the Philippines.

The following policies were also developed during 2016: (1) Statement of Guiding Principles for Fundraising; (2) Donor Charter; (3) Data Protection Guidelines; (4) Feedback and Complaints Procedures ; (4) Feedback and Complaints Procedures from Members of the Public; and (5) Insurance for Events Guidelines; (6) Fraud and Whistle-blowing.

Objective 4: To strengthen and develop SERVE volunteering and immersion programmes;

SERVE implement Volunteering Programmes, Solidarity Projects and School Immersion Programmes.

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SERVE has an excellent reputational profile for delivering creative and relevant volunteering programmes that generate a constituency for change in Ireland and overseas through practical strategies and help to expand civil society's contribution towards achieving the Sustainable Development Goals. SERVE'S Volunteer to Build Capacity programme acts as a catalyst for voluntary involvement, mentoring, development education, mutual learning and establishing links and networks based on trust. Since 2012, The Volunteer to Build Capacity Programme has placed 173 volunteers in support of the SDP programme. In 2016, 75 people participated in (2015 58) overseas international programmes. 37 people were assigned to international volunteering programmes and 38 to immersion programmes. The volunteering programmes were in India, the Philippines and Mozambique. The immersion programmes were in South Africa and Zambia. Evaluations of each programme were very positive.

SERVE believes that recognising the value of volunteer work is an important prerequisite towards successfully harnessing volunteerism as a renewable economic resource for development and the creation of social capital and social cohesiveness. The SDP programme is attempting to measure the impact of volunteering. The annual KAP survey completed in 2016 showed improved levels of knowledge, attitudes and practices amongst returned volunteers in 2016.

Evaluations of the 2016 SERVE Development Education Programme (DEP) by volunteers, showed a 90% "beneficial rating" (92% in 2016). Volunteers reported increased knowledge of the following topics- the meaning and role of the SDGs, the root causes of poverty, the work undertaken by Irish Aid, the challenges presented by HIV/AIDS and the role of TVET in development. Returned volunteers reported increased positive attitudes about the role of volunteering. Telling the story of the Volunteer to Build Capacity Programme is an effective way of capturing part of its impact. SERVE volunteers told their story through diary entries which are available on the SERVE website (<http://www.serve.ie/category/blog/>). SERVE has 3,626 followers on Facebook and 1,398 on Twitter and had 8,415 visitors during 2016 to the SERVE website. SERVE placed a Long Term Volunteer with Young Africa Zimbabwe who is building capacity in the areas of marketing, PR and monitoring and evaluation.

Objective 5: To centralise SERVE operations in Cork and to form a new strategic alliance with Young Africa International:

The plan to centralise SERVE operations in Cork was completed successfully. The SERVE desks in Galway and Dublin were closed as well as the SERVE office in Belfast. During 2016, the SERVE Cork office hosted the CEO, Operations Manager, Development Manager, Volunteer Coordinator, Communications Officer. A part-time immersion officer was employed in September 2016 and is based in Belfast but works through the Cork office. There are plans to move offices within the Scala campus during 2017. The benefits of centralisation are expected in 2017.

The SERVE Strategic Plan, reaffirms SERVE's focus on the challenges of youth poverty, with a strong focus on supporting innovative and effective TVET programmes. As part of our strategic engagement with Young Africa International, SERVE made a successful application to the EU Erasmus+ Programme Capacity Building Fund. This programme will run in 2017 and 2018 and will be implemented with our Young Africa partners in Zimbabwe, Mozambique and Zambia. It is focused on (1) Leadership, Management and Safeguarding Training for Young Africa staff; (2) Youth-work training for Young Africa staff and teachers; (3) Capacity Building in Financial Management and Administration; (4) A pilot "Achieve" programme focused in helping vulnerable youth who do not currently meet entry criteria access to Young Africa training.

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**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST JANUARY 2017**

Objective 6: To prioritise raising unrestricted funds:

The following comparative information offers some salient information about SERVE's funding base in the Republic of Ireland:

	31/01/2017	31/01/2016
Total Income	675,903	802,832
Total Restricted Income	464,490	507,115
Total Unrestricted Income	211,413	295,717
Grant Income	278,646	278,646
Voluntary Income	397,257	524,186
From the Irish Public	278,591	404,599
Unrestricted Reserves	55,211	68,954

The following ratios provide insightful content with regard to objective 6:

-The SERVE/ Irish Aid ratio is 59/41 (2015 66/34) (2014 37/63) (2013 49/51) (2012 39/61);
 -Unrestricted Income is 31% (2015 37%) (2014 17.5%) of total incoming resources (2013 11.5%) (2012 18.2%)

When SERVE income in the North of Ireland is included, these ratios change and improve as follows:

-The SERVE/Irish Aid ratio is 62/ 38 (2015 69/31) (2014 46/56)(2013 53/ 47)(2012 56/44);
 -Unrestricted Income is 34% (2015 40%) (2014 22.5%) of total incoming resources (2013 12.7%) (2012 20.6%);

Total Unrestricted Reserves at year end between North and South is €127,693 (2015 €135,303) (2014 €197,744) which is in excess of the minimum required;

The directors note the fall in overall income of 16% as compared to 2015. While grant income rose by 32%, voluntary income fell by 24%. This fall is due to a 31% reduction in income from the Irish Public and a 76% fall in income from Third World Groups. The fall in income from Third World Groups is expected due to a change in strategy with respect to strategic objective 2, the partnership with the Redemptorists. The fall of 31% in income from the Irish Public is largely due to a flat fundraising performance.

The Board is committed to prioritising the generation of unrestricted income in 2017.

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST JANUARY 2017**

4. OPERATIONAL SUMMARY

Development Programme

Expenditure on development programmes amounted to €492,821 which compares to the €729,902 spent in 2015. 59% (2015 64%) of this expenditure was on the SDP programme in Mozambique, South Africa and Zimbabwe. The SERVE development Programme (SDP) is focused on innovative approaches to supporting Orphan and Vulnerable Children, the provision of health infrastructure and responding to HIV/AIDS while delivering technical education and vocational training (TVET) to marginalised young people.

SERVE also during 2016 supported two development projects in India, namely Jyothi Seva in providing vital equipment to a school for blind children and Sumanhalli, with support for income generation projects in favour of people with HIV/AIDS and Leprosy. Capacity building initiatives were supported in the Philippines and Zambia and Haiti.

The Kimpese Health Zone in Democratic Republic of Congo was supported to deliver a crucial intervention in support of woman with High Risk Pregnancies.

During 2016, funding received in previous years under Redemptorist/SERVE agreement relating to Misesan Cara funded projects was expended. The Caritas Parnaiba Community Regeneration Initiative received a final instalment of €20,000 and an external evaluation of the three year programme was also completed. The external evaluation was very positive, noting that the principal objectives of the programme were achieved around the transformation of an impoverished community through the provision of dignified housing and community infrastructure. €42,456 was transferred to the Marongwe Education Project in Zimbabwe, representing the final instalment of Misesan Cara funding for this project, which is delivering new classrooms, school latrines, a laboratory and teacher housing for a rural school in the Chiweshe region of Zimbabwe.

Volunteer Programme

Expenditure on the Volunteer Programme amounted to €193,248 (2016 €159,667). The expenditure referenced here, includes expenditure on recruitment, training and assignment of volunteers and immersion candidates. It also includes, debriefing and education work with the volunteering and immersion participants. The expenditure on the volunteering component was very close to expenditure in 2015. The increase in expenditure of 21% is due to an extra immersion programme as compared to 2015. During 2016, the Volunteer to Build Capacity Programme assigned groups of volunteers to Mozambique, India, and the Philippines. These volunteers work in a variety of sectors including education, childcare, skills training, construction, healthcare and youth work. Since 2005, SERVE has placed a total of 1,177 volunteers with partners in the developing world. Immersion programmes took place in South Africa and Zambia during 2016.

All SERVE volunteers take part in a rigorous recruitment and training process involving attendance at an open evening, completion of an application form, attendance at an interview and compulsory attendance at 3 pre-departure training days. A final evaluation of the programme takes place each October and is known as the SERVE Next- Step Conference. A similar schools based debriefing gathering took place in County Cavan through the medium of the Irish language for two schools, one from Dublin and one from Belfast. In 2016, SERVE implemented 3 Volunteering Programmes, assigned 1 Long Term Volunteer, and implemented 2 immersion programmes.

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST JANUARY 2017**

Development Education and Global Citizenship and Advocacy

SERVE place great value on Development Education. Development education activities undertaken by SERVE volunteers and staff include:

- Mainstreaming of development education into all volunteer and immersion programmes through the recruitment and training process and through in-country development education work. All volunteer groups make a presentation to their peers at the SERVE Next Step Conference. These presentations are based on development issues affecting the people in the communities where the volunteers have worked;
- Prior to departure and post-return, volunteers speak in local schools, colleges, universities, parishes and voluntary groups;
- In keeping with SERVE'S focus on young people, SERVE regularly facilitate Development Education workshops with individual secondary schools in the Republic of Ireland and Northern Ireland and focus a lot of our work on the Sustainable Development Goals.

The SDP programme includes in its Results Framework targets relating to the strategic engagement with the Irish public. The planned for outcome is "increased awareness that leads to active participation amongst a targeted constituency in supporting development initiatives pivotal to reducing vulnerability and enhancing livelihood security". The programme is focused on achieving two results.

The first is to ensure that SERVE mainstreams development education into all stages of the Volunteer to Build Capacity Programme. It makes an important contribution towards increasing awareness of development issues amongst volunteers, inspiring people to think critically about development issues and become active citizens. The Board welcomes that in 2016, 90% of volunteers described the Development Education Programme as beneficial. The second targeted result centres on contributing to a momentum and movement for change in favour of the SDG's relevant to HIV/AIDS, OVC's and TVET and the role of the voluntary sector in the development process. Overall, 36% (2015 34%) of returned volunteers reported some form of active citizenship in favour of international development. This included media actions (e.g. blogs, interviews with local newspapers) and lifestyle actions (e.g. changing purchasing habits, changing behaviour related to environmental issues) or being involved in the campaigns and work of NGOs. 60% (2015 67%) of returned volunteers, are providing financial support to NGO's.

The SERVE Focus On Newsletter is sent to almost 1,000 past volunteers and supporters and the read rate is above the industry average. Two Focus On Newsletters were circulated in 2016, focusing on TVET and Social Justice, Telling the story of the Volunteer to Build Capacity Programme is an effective transmitting salient messages. SERVE volunteers told their story through diary entries which can be accessed on the SERVE Website. Capturing stories of transformed lives can also have impact. In 2016, SERVE did this by telling the stories of four Young Africa graduates- Lucio Francisco Ngoca who graduated from Agri Tech and now works at a John Dere dealership as a mechanic, Maria Zondane (Mozambique) who used the money she earns after graduating from Agri Tech to return to school and complete Grade 11, Clare Mbara (Zimbabwe) who graduated from YA Zimbabwe and now works full time in catering, and Zvanyadza Chitema (Zimbabwe) who runs her own hair salon in the community of Epworth.

SERVE participates in the following network committees: (1) Comhlamh's Development Education & Volunteering Working Group; (2) Dochas' Development Education Group; and (3) Dochas' Images & Messages Code of Conduct Task Group. In 2016, 8 SERVE volunteers participated in the Global Citizen Awards which help raise awareness of global issues in Ireland. 2 SERVE volunteers are aiming for the Gold Award. SERVE are also members of the Global Citizen Awards Conferring, Standards and Awarding Committee.

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST JANUARY 2017**

SERVE's approach to advocacy is based on the premise that advocacy achieves results when organisations work within their circles of influence. In partner countries, SERVE's circle of influence is small, but we support the advocacy initiative of our partners who advocate for policy change at local and/or national government levels. SERVE and partners agree that effective advocacy takes place at a number of levels- from government bodies down to beneficiary level- but that a focus on macro level advocacy was not always appropriate or feasible. SDP partners are strong advocates for their target groups.

Fair Trade

Flip flop Friday in 2016 achieved again the double dividend impact of supporting the income generation capacity of our partners in Thailand while also raising funds for SERVE. We remain convinced that this is a genuinely pro-poor initiative worthy of support.

Fundraising

Fundraising is the responsibility of the whole Board who oversee all aspects of SERVE's operation and performance to ensure short-term and long-term viability and adhere to the Statement of Guiding Principles for Fundraising.

In 2016 our volunteers played a vital role in telling the SERVE story and attracting donations. We commend the commitment of our volunteer network. In 2016, our fundraising strategy placed a strong emphasis on achieving growth in the number of standing orders. Central to the strategy was the implementation of a CRM system to help enhance communication, and fundraising appeals etc.

The switch from events based fundraising such as Peak Climbs and Church Gate Collections etc., towards a achieving a higher rate of regular giving from the SERVE alumni caused a loss of equilibrium in 2016, and a reduction in income from the Irish public. It is hoped that the investment in the CRM system and improved communication etc., will lead to an improved performance in 2017 and 2018

5. FINANCIAL REVIEW

Income and Expenditure

The results of the year are set out in the audited statement of financial activities of the organisation on page 22 which shows a deficit for the year amounted to €88,443 (2015 €158,819).

SERVE is a registered charity both in the Republic of Ireland (CHY 18154) and in the North of Ireland (XT 16752). The combined income between South and North for the year ended 31st January 2017 reached €728,591 (2015 €896,476) of which €675,903 (2015 €802,832) was raised in the Republic of Ireland. This represents a 19% decrease in income when compared with the year ended 31st January 2016. The decrease in income in the Republic of Ireland was 16%. The decrease in the North of Ireland was 34%. Income Resources from Generated funds was 59% (2015 69%). Income Resources from Charitable Activities was 41% (2015 31%). Grant income increased by 32%. Voluntary income decreased by 24%. Income from the Irish public decreased by 31%. The increase in grant income is due to EU funding. The result from Third World Groups during 2016 saw a 76% reduction in income from Third World Groups. This fall was expected given that 2016 was designated as a year of transition, where COREAM income could no longer be available. SERVE also made fewer funding submissions as it prioritised its transition agenda.

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST JANUARY 2017**

Direct Charitable Expenditure was 98% (2015 98%) of total expenditure. The costs of generating funds was .07% (2015 1.2%) of total expenditure. The governance costs were 1% (2015 .8%) . €359,870 or 47% (2015 55%) of total expenditure was on granted to 9 partners, with €277,305 on granted to 3 partners in South Africa, Mozambique and Zimbabwe.

The deficit of €88,443 for the year referenced on page 22 is largely due to expenditure related to Misesan Cara grants that were held as an opening balance at the beginning of the year. During 2016, there was expenditure of these carried forward Misesan Cara grants, without any new additional Misesan Cara income. Many of the Expenditure patterns in 2016 resemble closely expenditure outcomes in 2015 with strident efforts made to stay within budget for all cost centres. The expenditure on the Volunteering Programme was higher by 21% due to the additional immersion programme. The decrease of 31% in expenditure on Development Projects is due to SERVE being responsible for less development programmes in Zimbabwe and Kenya and Mozambique due to the changed partnership arrangement with the Redemptorists.

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST JANUARY 2017**

Reserves Policy

Unrestricted Income is treated as income apart from restricted income. It is income where the donor has not designated the income for a specific purpose. It is used by SERVE in the furtherance of its work and objectives. Such funds may be held in order to finance working capital or may be used at the discretion of the organisation for specified purposes that are within the aims of the organisation. The board appraising the administrative and operational costs of the organisation, allocates income from unrestricted income to cover these costs and may allocate also to programme costs and also carefully reviews the amount required to be held for emergencies and to cover running costs for a certain period of time due to unforeseen events etc.

There are cash reserves of €814,698 (2015 €884,740) along with debtors of €30,000 and creditors of €5048 at the year-end January 31st 2017 held by SERVE in the Republic of Ireland. The net reserves are €839,650. There are five important factors relevant to an analysis of these reserves: (1) €55211 represents a prudent unrestricted reserve balance; (2) There is €120,777 that relates to a long term school development project in Haiti. (3) There is €41,179 (2016 €115401) of Misean Cara grant funding, which is a balance due to the timing of the receipt of funds from Misean Cara. Misean Cara funds are transferred to partners in instalments based on receipt of project narrative and financial reports. The reserves held relate to (i) Marongwe Education Project in Zimbabwe €2899; (ii) Menongue Rural Development programme €31,301; (iii) Tibiga Literacy Programme, Burkina Faso €0; (iv) Water for All, Mozambique €6,952; (v) Caritas Parnaiba €27. (4) There are significant reserves held for long term development programmes in the Philippines. At the year end, there remained on reserve; (i) €36,094 of funding received from Better World Denmark; (ii) €1,473 related to solidarity gifts and (iii) €362,195 as a General Reserve for projects in the Philippines. (5) €39,990 of third world group funding unspent and a prudent reserve of restricted funding of €189,139 spread between and in support of the projects in our priority countries.

SERVE are committed to maintaining at a minimum €91,650 in unrestricted reserves to cover at least five months of organisational running costs. The minimum reserve will be increased proportionally if running costs increase. Amounts over and beyond the minimum amount will be carefully stewarded in the interests of the organisation and the beneficiaries we serve. Reserves will at all times be maintained in accordance with charity regulations and best practice. The unrestricted reserves of €55,211 at 31st January 2017 is down in comparison with (2016 €68,954) and when taken with the unrestricted reserves in the North of Ireland, the total unrestricted reserves is €127,693 (2015 €135,303) and is the equivalent of approximately 6.9 months (2015 7.3 months) of the running costs of the organisation.

Grant Awarding Policy

The SERVE partnership approach is based on accountability and acknowledges the potential for power imbalances and is rooted in a set of core values. SERVE approved updated its detailed partnership policy in 2015. We engage with partners who are committed to working with the most vulnerable and marginalised and who share both a passion and competency for delivering positive development outcomes for children, young people and women. Contact with partners emerges from referrals from older and existing partners, direct applications, and through proactive initiatives by SERVE to work with partners who share our convictions and aims. Any initial assessment about advancing to a partnership arrangement focuses on (a) Matching values and ethos; (b) Considering the geographical focus, development themes, scale of activity etc.; (c) Agreement on the building blocks and possible intervention strategies for supporting children, young people and women; (d) Suitability to engage in long term capacity building work and partnership arrangements.

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST JANUARY 2017**

Our programmatic partners are at the partnership management and implementation phase of our partnership time-line framework. This means that partners have passed through: (1) The partner identification phase; (2) The partnership development phase; (3) The project planning phase. Our partners work in extremely poor communities and SERVE is committed to working with them on a long term basis, understanding that development is only achieved over lengthy time periods. SERVE provides input, advice and shares experience around governance, financial planning, organisational development, programme quality and child protection.

Project contracts are central to all grant allocations. There are stringent reporting requirements, monitoring and audit demands relevant to all grants awarded.

Pay policy for senior staff

The Directors consider that the Board of Directors and the CEO, who is not a member of the Board, comprise the key management personnel of SERVE in charge of directing and controlling, running and operating the company on a day to day basis.

With the exception of the CEO, all Directors give of their time freely and no director received remuneration in the year. While the Directors are entitled to reimbursement for vouched expenditure incurred in the performance of their duties, no such amount was claimed in 2016 or 2015.

The pay of the CEO is reviewed annually by the Board while the pay of the other staff is reviewed by the CEO. Given the nature of the company, the Directors benchmark against pay levels in other non-profit organisations.

Accounting Records

The Directors acknowledge their responsibilities under Section 281 to 285 of the Companies Act 2014 to keep adequate accounting records for the company.

In order to comply with the requirements of the Act, appropriate personnel are employed. The accounting records of the company are kept at the principal place of business, Scala, Castle Road, Blackrock, Cork.

Going Concern

Given the level of reserves at the year end, the Directors have concluded that there are no material uncertainties about SERVE's ability to continue as a going concern.

Statement On Relevant Audit Information

In accordance with Section 330 of the Companies Act 2014, so far as each person who was a director at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing its report, of which the auditor is unaware. Having made enquiries of fellow directors, each director has taken all the steps he/she is obliged to take as a director in order to make himself/herself aware of any relevant audit information and to establish that the auditor is aware of the information.

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTOR'S REPORT (CONTINUED)
YEAR ENDED 31ST JANUARY 2017**

Auditors

The auditors, Hayden Brown, have indicated their willingness to continue in office in accordance with the provisions of Section 383(2) of the Companies Act, 2014.

Taxation Status

The company, as a charity (CHY no. 18154), is not liable to corporation tax under section 207 (as applied to companies by section 76) of the Taxes Consolidation Act, 1997.

Political Donations

The company made no significant donations

6. EVENTS SINCE THE YEAR END

There have been no significant events affecting SERVE since the year end.

7. PLANS FOR FUTURE PERIODS

Future Developments

Securing and retaining reliable sources of funding remains the key challenge for SERVE over the next number of years. SERVE IN SOLIDARITY IRELAND Plan for 2017 is based on six key objectives:

- 1.To implement the Irish Aid sponsored transitional programme whilst securing Civil Society Funding from Irish Aid for future years;
- 2.To successfully implement the Eu+ Erasmus Programme;
3. To strengthen and develop SERVE volunteering and immersion programmes;
- 4.The elaboration of a detailed Fundraising Strategy focused on raising Unrestricted Funds, with an emphasis on sustainability;
- 5.To successfully implement the second year of the new partnership with the Dublin Province of the Redemptorists;
- 6.To review the Strategic Plan and Governance Structures;

On behalf of the Board


John Gerard O'Connor (Chairperson)


Noel Gerard Kehoe

Date:

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
SERVE IN SOLIDARITY IRELAND
YEAR ENDED 31ST JANUARY 2017**

We have audited the financial statements of Serve In Solidarity Ireland for the year ended 31st January 2017 which comprise the profit and loss account, balance sheet, statement of changes in equity, statement of cash flows and related notes. The relevant financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland.

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor

As explained more fully in the directors responsibilities statement set out on pages 5 and 6 , the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors, including "APB Ethical Standard - Provisions Available for Small Entities (Revised)", in the circumstances set out in Note 18 to the financial statements.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the directors report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31st January 2017 and of its loss for the year then ended; and
- have been properly prepared in accordance with the relevant reporting framework and, in particular the requirements of the Companies Act 2014.

Matters on which we are required to report by the Companies Act 2014

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the directors report is consistent with the financial statements.

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
SERVE IN SOLIDARITY IRELAND (CONTINUED)
YEAR ENDED 31ST JANUARY 2017**

Matters on which we are required to report by exception

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors remuneration and transactions specified by sections 305 to 312 of the Act are not made.

Ciarán Murray

For and on behalf of
Hayden Brown
Chartered Accountants and Registered Auditors
Grafton Buildings
34 Grafton Street
Dublin 2

30th September 2017

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JANUARY 2017**

		Restricted Funds 2017	Unrestricted Funds 2017	Total Funds 2017	Total Funds Funds 2016
	Notes 1 & 2	€	€	€	€
Incoming Resources					
Income Resources From Generated Funds		185,844	211,265	397,109	524,186
Income Resources From Charitable Activities		278,646	-	278,646	278,646
Interest Income			148	148	
Total Incoming Resources		<u>464,490</u>	<u>211,413</u>	<u>675,903</u>	<u>802,832</u>
Resources Expended					
Charitable Activities	6	(522,471)	(228,289)	(750,760)	(940,938)
Cost of Generating Funds	4		(5,518)	(5,518)	(12,228)
Governance Costs	5		(8,068)	(8,068)	(9,485)
Total Resources Expended		<u>(522,471)</u>	<u>(241,875)</u>	<u>(764,346)</u>	<u>(962,651)</u>
Net Outgoing Resources Before Transfers		(57,981)	(30,462)	(88,443)	(159,819)
Transfers					
Transfers Between Funds	8	(16,719)	16,719	-	-
Surplus/(deficit) for the year		<u>(74,700)</u>	<u>(13,743)</u>	<u>(88,443)</u>	<u>(159,819)</u>

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

There are no recognised gains and losses other than those passing through the statement of financial activities.

A detailed breakdown of the above items is included in supplementary information part of the notes to the financial statements.

The financial statements were approved by the board on 30th September 2017 and signed on its behalf by

John Gerard O'Connor
Director

Noel Gerard Kehoe
Director

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET
31ST JANUARY 2017**

	Note	2017 €	€	2016 €	€
Current assets					
Debtors	10	30,000		48,339	
Cash at bank and in hand		814,698		884,740	
		<u>844,698</u>		<u>933,079</u>	
Creditors: amounts falling due within one year	11	<u>(5,048)</u>		<u>(4,986)</u>	
Net current assets			839,650		928,093
Total assets less current liabilities			<u>839,650</u>		<u>928,093</u>
Net assets			<u>839,650</u>		<u>928,093</u>
Contingency Reserve Fund					
Restricted Funds			784,439		859,139
Unrestricted Funds			55,211		68,954
Funds of the Charity			<u>839,650</u>		<u>928,093</u>

These financial statements were approved by the board of directors on 30th September 2017 and signed on behalf of the board by:


John Gerard O'Connor
Director


Noel Gerard Kehoe
Director

The notes on pages 27 to 37 form part of these financial statements.

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF CHANGES IN EQUITY
YEAR ENDED 31ST JANUARY 2017**

	Funds of the Charity	Total
	€	€
At 1st February 2015	1,087,912	1,087,912
Deficit for the year	(159,819)	(159,819)
Total comprehensive income for the year	(159,819)	(159,819)
	<hr/>	<hr/>
At 31st January 2016	928,093	928,093
Deficit for the year	(88,443)	(88,443)
Total comprehensive income for the year	(88,443)	(88,443)
	<hr/>	<hr/>
At 31st January 2017	<u>839,650</u>	<u>839,650</u>

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF CASH FLOWS
YEAR ENDED 31ST JANUARY 2017**

	2017	2016
	€	€
Cash flows from operating activities		
Deficit for the financial year	(88,443)	(159,819)
<i>Adjustments for:</i>		
Accrued expenses/(income)	(1,628)	1,562
<i>Changes in:</i>		
Trade and other debtors	18,339	(18,339)
Trade and other creditors	1,690	(1,607)
Cash generated from operations	<u>(70,042)</u>	<u>(178,203)</u>
Net cash used in operating activities	<u>(70,042)</u>	<u>(178,203)</u>
Net increase/(decrease) in cash and cash equivalents	(70,042)	(178,203)
Cash and cash equivalents at beginning of year	<u>884,740</u>	<u>1,062,943</u>
Cash and cash equivalents at end of year	<u><u>814,698</u></u>	<u><u>884,740</u></u>

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST JANUARY 2017**

1. Statement of compliance

SERVE In Solidarity Ireland is constituted under Irish company law, being a company limited by guarantee and not having a share capital. Prior to the enactment of the Companies Act 2014, companies not trading for gain by the members were not within the scope of certain company law requirements that applies to for-profit companies. In particular, companies not trading for gain were exempt from applying specific requirements in respect of formats and content of financial statements thus permitting charities to adopt a financial statement format appropriate to the sector.

Accordingly, SERVE In Solidarity Ireland adopted and reported its performance in accordance with the format recommended by "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland" (Charities SORP (FRS 102)) developed jointly by the Charity Commission for England and Wales and the Office of the Scottish Charity Regulator. Specifically, SERVE In Solidarity Ireland reports its financial activities for the year in the format of the Charities SORP (FRS 102) Statement of Financial Activities (SoFA).

The Accounting Standards Body is the body responsible for developing accounting standards for the UK and Ireland. It recognises the Charity Commission for England and Wales and the Office of the Scottish Charity Regulator as the SORP-making bodies for the charity sector. Heretofore, the SORP has been recognised as best practice for financial reporting by charities in Ireland.

The Companies Act 2014 became effective in law on 1 June 2015 and from that date its provisions in respect of the format and content of financial statements became applicable to companies not trading for gain such as SERVE In Solidarity Ireland. This would require SERVE In Solidarity Ireland, for example, to present a Profit and Loss Account and report on items such as turnover, costs of sales and profit or loss on ordinary activities before taxation along with related notes. In the view of the Directors, this is neither an appropriate presentation nor terminology for a not-for-profit organisation.

In order to provide information relevant to understanding the stewardship of the Directors and the financial activities and position of the company, SERVE In Solidarity Ireland has prepared its financial statements in accordance with the formats provided for in the SORP consistent with the prior year.

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST JANUARY 2017**

2. Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with:

- Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (Charities SORP (FRS 102));
- The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- Irish statute comprising the Companies Act 2014; and
- Department of Public Expenditure and Reform Circular 13/2014;

The requirements of the Companies Act 2014 have been modified to comply with the Charities SORP (FRS 102) developed by the Charity Commission for England and Wales and the Office of the Scottish Charity Regulator who are the joint SORP-making bodies recognised by the UK Accounting Standards Board as the appropriate parties to develop SORPS for the charity sector.

Financial reporting in line with the Charities SORP (FRS 102) is considered best practice for charities in Ireland. As noted above, the Directors consider the adoption of the Charities SORP (FRS 102) requirements as the most appropriate accounting practice and presentation to fairly reflect and disclose the activities of the company.

In preparing the financial statements, the Directors have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP (FRS 102), the restatement of comparative items was required.

At the date of transition, there were no material items that would give rise to a restatement.

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST JANUARY 2017**

Incoming Resources

Income is analysed according to the activity that produced the resources as follows:

Voluntary Income

Voluntary income, which consists of monetary donations from the public and from corporate and major donors together with related tax refunds, is recognised in the period in which the organisation is entitled to the resource, receipt is virtually certain and when the amount can be measured with sufficient reliability. In the case of monetary donations from the public this income is generally recognised when the donations are received.

Charitable activities

Grants from Governments and other large institutional donors; where related to performance and specific deliverables are accounted for as the Charity earns the right to consideration by its performance. It is accounted for when amounts receivable on grant and funding application are approved or paid.

Investment

Investment income is accounted for on a receipts basis.

Restricted Income

Income received by the company, the application of which is restricted to a specific purpose by the donor, is treated as restricted income and any unspent amounts as restricted assets. Such specified purposes are within the overall aims of the organisation

Unrestricted Income

Other income, apart from restricted income, is used by the company in the furtherance of its work and objectives. Such funds may be held in order to finance working capital or may be used at the discretion of the organisation for specified purposes that are within the aims of the organisation.

Resources Expended

Resources expended are analysed between raising funds and expenditure on charitable activities. Raising funds and expenditure on charitable activities are accounted for on an accrual basis.

Raising Funds

Expenditure on raising funds includes all expenditure incurred by SERVE In Solidarity for its charitable activities;

Charitable Activities

Expenditure on charitable activities includes all costs incurred by SERVE In Solidarity in undertaking activities that further its charitable aims, including those support costs and costs relating to governance of the company.

Support Costs

Support costs are directly allocated to the related activity where possible. Otherwise support costs are allocated on the basis of staff time.

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST JANUARY 2017**

Contingency Reserve Fund

The Contingency Reserve Fund is a restricted and unrestricted fund, which is designed for ongoing projects which the organisation is committed to. Unrestricted funds are funds, which are expended at the discretion of the directors in furtherance of the objects of the company. If a part of an unrestricted fund is earmarked for a particular project it may be designated as a separate fund, but the designation has an administrative purpose only, and does not legally restrict the directors to apply the fund.

Fund Accounting

Unrestricted funds are general funds that are available for use at the boards discretion in furtherance of any objects of the organisation.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose and the restriction means that the funds can only be used for specific projects or activities.

Foreign currencies

Revenues and costs arising from transactions denominated in foreign currencies are translated into Euro at the rates of exchange ruling on the date on which the transaction occurred.

Assets and liabilities denominated in foreign currencies are translated into Euro at the rate of exchange ruling on the balance sheet date. The resulting surplus or deficit are dealt with in the statement of financial activities.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks with less than 24 hours' notice of withdrawal.

Tangible assets

Fixed Assets are recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office equipment	- 10%	straight line
Computer equipment	- 20%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST JANUARY 2017**

Operating leases

Annual operating leases are charged to the statement of financial activities in the year that they are paid.

Going concern

The company's activities, together with the factors likely to affect its future plans are set out in the director's report. SERVE In Solidarity Ireland meets its day to day working capital requirements through accumulated unrestricted reserves. The directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparation the annual financial statements.

Financial instruments

SERVE In Solidarity Ireland 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 measures at their settlement value.

Judgements and key sources of estimation uncertainty

In the application of SERVE In Solidarity Ireland accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. Given the scale of the company's activities and the quantum of the individual items contained within assets and liabilities, these judgements, estimates and assumptions are generally immaterial to the financial statement. Where such a judgement, estimation or assumption is material, it is disclosed in the notes to the financial statements.

3. Operating loss

Operating loss is stated after charging:

	2017	2016
	€	€
Fees payable for the audit of the financial statements	1,496	1,562
	<u> </u>	<u> </u>
and after (crediting):		
Government Grants		
Irish Aid	278,646	278,646
Misean Cara	-	-
	<u> </u>	<u> </u>

SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST JANUARY 2017

4. Cost of Generating Funds	2017	2016
	€	€
Fundraising Costs	3,667	10,759
Printing and Promotion	1,851	1,469
	<u>5,518</u>	<u>12,228</u>

These expenses are funded from unrestricted funds.

5. Governance Costs	2017	2016
	€	€
Professional Fees	2,030	1,845
Strategic Planning Costs	-	3,521
Motor expenses	399	246
Staff Training	4,143	2,311
Auditors remuneration	1,496	1,562
	<u>8,068</u>	<u>9,485</u>

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST JANUARY 2017**

6. Direct Charitable Expenditure	2017	2016
	€	€
Direct Costs	710,533	899,655
Support Costs		
Staff Costs	16,017	17,247
Computer bureau costs	2,941	1,442
Rent payable	5,564	5,977
Insurance	4,396	4,497
Telephone	236	2,295
Printing, Postage & Stationery	2,654	2,470
Subscriptions	5,326	4,438
Office Expenses	693	374
Bank charges	1,655	2,463
Miscellaneous Administrative Expenditure	745	80
	<u>750,760</u>	<u>940,938</u>

Direct costs are those incurred wholly and exclusively for the primary objectives of the charity. 40% of total salary costs relates to development programmes and is regarded as a direct cost. 40% of total salary costs relates to volunteering programmes and is regarded as direct cost. 10% of total salary costs relates to development education programmes and is regarded as a direct cost.

Support costs represent general expenditure which cannot be exactly split between the primary functions of the organisation at the time at which they are incurred but can be allocated on a reasonable basis after the event.

The breakdown of Charitable Expenditure was funded between restricted funding and unrestricted funding and is outlined on pages 38 & 39.

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST JANUARY 2017**

7. Staff costs

The average number of persons employed by the company during the year, including the directors, was as follows:

	2017	2016
	Number	Number
Operational	3	4
Administrative	2	2
	<u>5</u>	<u>6</u>

The aggregate payroll costs incurred during the year were:

	2017	2016
	€	€
Wages and salaries	159,531	155,873
Social insurance costs	17,406	16,582
	<u>176,937</u>	<u>172,455</u>

There were no employees in 2016 (2015 nil) whose total employees benefits fall within the band €60,000 to €70,000.

8. Transfer

In 2016 / 2017 an amount of €16,719 from Irish Aid was transferred from restricted income to unrestricted income. In 2015 / 2016 this transfer was €16,723

In 2016 / 2017 nil amount from Zimbabwe was transferred from restricted income to unrestricted income. In 2015 / 2016 this transfer was €20,762.

9. Taxation

The company is exempt from corporation tax due to its charitable status.

10. Debtors

	2017	2016
	€	€
Other debtors	<u>30,000</u>	<u>48,339</u>

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST JANUARY 2017**

11. Creditors: amounts falling due within one year

	2017	2016
	€	€
Tax and social insurance:		
PAYE and social welfare	3,552	1,862
Accruals	1,496	3,124
	<u>5,048</u>	<u>4,986</u>

12. Company Status

The company is limited by guarantee not having a share capital. The liability of each member in the event of the company being wound up is €1.

13. Statement of movements on statement of financial activities

	Statement of Financial Activities €
At 1st February 2016	928,093
Deficit for the year	(88,443)
At 31st January 2017	<u>839,650</u>

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST JANUARY 2017**

14. Reconciliation of movements in funds of the charity

	2017	2016
	€	€
Restricted Funds		
Opening Balance	859,139	997,542
Net Movement After Taxation	(74,700)	(138,403)
	<u>784,439</u>	<u>859,139</u>
Unrestricted Funds		
Opening Balance	68,954	90,370
Net Movement After Taxation	(13,743)	(21,416)
	<u>55,211</u>	<u>68,954</u>
Balance at year end	<u><u>839,650</u></u>	<u><u>928,093</u></u>

15. Capital commitments

The company had no capital commitments at the 31st January 2017.

16. Contingent liabilities

The company had no contingent liabilities at the 31st January 2017.

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST JANUARY 2017**

17. Financial instruments

The carrying amount for each category of financial instruments is as follows:

	2017	2016
	€	€
Financial assets that are debt instruments measured at amortised cost		
Other debtors	30,000	48,339
Cash at bank and in hand	814,698	884,740
	<u>844,698</u>	<u>933,079</u>
Financial liabilities measured at amortised cost		
Other creditors	<u>(5,048)</u>	<u>(4,986)</u>

18. Ethical standard - provisions available for small entities

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements. We also use our auditors to provide tax advice and to represent us, as necessary, at tax tribunals.

19. Controlling party

The Directors control the Accounts.

20. Comparative Figures

Comparative figures have been re-classified on the same basis as current year figures.

21. Approval of financial statements

The board of directors approved these financial statements for issue on 30 September 2017.

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

THE FOLLOWING PAGES DO NOT FORM PART OF THE STATUTORY ACCOUNTS.

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

**RESTRICTED AND UNRESTRICTED FUNDS
YEAR ENDED 31ST JANUARY 2017**

	2017 €	2016 €
INCOME		
Restricted Funds		
Irish Aid	278,646	278,646
Thailand	12	28
Brazil	12	1,743
Philippines	1,423	14,905
India	-	9,872
South Africa	23,507	47,497
Zambia	38,816	24,020
Mozambique	412	9,372
EU	90,551	-
Third World Groups	28,115	119,587
Haiti	1,959	1,385
Philippines - Solidarity Gift	172	-
India - Solidarity Gift	289	60
South Africa - Solidarity Gift	269	-
Mozambique - Solidarity Gift	307	-
	<u>464,490</u>	<u>507,115</u>
Unrestricted Funds		
Donations and Standing Order	37,982	93,119
Comhlamh	-	1,500
Volunteer Contribution	118,570	72,903
Redemptorists Ireland	30,000	30,000
Redemptorist International Solidarity	18,407	18,339
Flip Flop Friday	6,297	11,136
Other Income	157	68,720
	<u>211,413</u>	<u>295,717</u>
Total Income	675,903	802,832

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

**RESTRICTED AND UNRESTRICTED FUNDS
YEAR ENDED 31ST JANUARY 2017**

	2017 €	2016 €
EXPENDITURE		
From Restricted Funds		
Irish Aid	261,927	265,568
Misean Cara	74,222	184,683
Third World Groups	34,789	102,599
Development Appeal	151,533	95,682
Solidarity Gifts	-	1,025
Misean Cara Admin for Dev Salary	-	-
	<u>522,471</u>	<u>649,557</u>
From Unrestricted Funds		
Development Programme Salaries	71,520	68,980
Serve Funded Development Projects	-	39,634
Volunteering Programmes	96,646	123,765
Development Education	17,895	17,629
Global Citizenship	-	90
Fair Trade	2,001	-
	<u>188,062</u>	<u>250,098</u>
Total Project Assistance	710,533	899,655
(Deficit) / Surplus Funds before Administration Expenditure	(34,630)	(96,823)

SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)

DETAILED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31ST JANUARY 2017

		2017	2016
		€	€
Income			
Donations and Standing Orders			
Serve	31,932	58,549	
Fundraising Events	6,050	36,070	
	<hr/>	<hr/>	
	37,982		94,619
Volunteers Contribution	118,570		72,903
Flip Flop Friday	6,297		11,136
Development Appeal			
Thailand	12	28	
Brazil	12	1,743	
Philippines	1,423	14,905	
India	-	9,872	
South Africa	23,507	47,497	
Zambia	38,816	24,020	
Mozambique	412	9,372	
Haiti	1,959	1,385	
	<hr/>	<hr/>	
	66,141		108,822
Solidarity Gifts			
Philippines - Solidarity Gift	172	-	
India - Solidarity Gift	289	60	
South Africa - Solidarity Gift	269	-	
Mozambique - Solidarity Gift	307	-	
	<hr/>	<hr/>	
	1,037		60
Other Income	157		68,720
Irish Aid	278,646		278,646
Misean Cara	-		-
Third World Groups	28,115		119,587
EU Income	90,551		
Redemptorists Ireland	30,000		30,000
Redemptorist International Solidarity	18,407		18,339
Total Income	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	675,903		802,832

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

**DETAILED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31ST JANUARY 2017**

		2017 €	2016 €
Expenditure			
Volunteering Programme			
Wages and salaries	64,557	62,347	
Employers PRSI contributions	6,962	6,633	
Overseas	62,146	63,881	
Immersion Programme	44,838	12,435	
Training	11,247	10,351	
Recruitment and Promotion	3,498	4,020	
	<hr/>	<hr/>	
	193,248		159,667
Development Projects			
Wages and salaries	64,557	62,347	
Employer's PRSI contributions	6,962	6,633	
Brazil	33,871	-	
India	19,520	11,851	
Philippines	13,447	33,061	
Thailand	1,110	-	
South Africa / Muvamba	105,653	119,077	
Mozambique	100,140	148,756	
Zimbabwe	125,534	239,366	
Zambia	3,848	-	
Haiti	5,731	(7,636)	
Congo	16,015	2,406	
Kenya	542	106,405	
	<hr/>	<hr/>	
	496,930		722,266
Development Education			
Wages and Salaries	16,139	15,589	
Employer's PRSI Contributions	1,741	1,658	
Development Ed / Global Citizenship	15	384	
	<hr/>	<hr/>	
	17,895		17,631
Shared Advocacy	<hr/>	<hr/>	
	-		-
Global Citizenship	<hr/>	<hr/>	
	-		90

SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)

DETAILED INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31ST JANUARY 2017

			2017 €	2016 €
Fair Trade				
Fair Trade	2,001		-	
		2,001		-
Administration				
Admin Wage	14,278		15,589	
Admin Prsi	1,741		1,658	
<u>Office Administration Expenses</u>				
Rent payable	5,564	5,977		
Computer bureau costs	2,941	1,442		
Insurance	4,396	4,497		
Professional Fees	2,030	1,845		
Strategic Planning Costs	-	3,521		
Telephone	236	2,295		
Printing, Postage & Stationery	2,654	2,470		
Motor expenses	399	246		
Subscriptions	5,326	4,438		
Office Expenses	693	374		
	24,239	27,105		
<u>Fundraising</u>				
Fundraising Costs	3,667	10,759		
Printing and Promotion	1,851	1,469		
	5,518	12,228		
<u>Capacity Building</u>				
Staff Training	4,143	2,311		
	4,143	2,311		
Audit	1,496	1,562		
Bank Charges	1,655	2,463		
Miscellaneous Administration Expenses	1,202	80		
		54,272		62,996
Total Expenditure		764,346		962,650
Operating loss		(88,443)		(159,818)

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

**CHARITABLE ACTIVITIES - IRISH AID
FOR THE YEAR ENDED 31ST JANUARY 2017**

	Restricted Funds 2017	Unrestricted Funds 2017	Total Funds 2017	Total Funds 2016
	€	€	€	€
The grant from Irish Aid has been allocated to the following				
Irish Aid				
South Africa - Health	16,000	-	16,000	16,000
South Africa - OVC	24,000	-	24,000	24,000
South Africa - Skills Training	43,000	-	43,000	42,313
South Africa - Capacity Building	8,000	-	8,000	10,350
Mozambique - HIV / AIDS	2,160	-	2,160	3,000
Mozambique - TVET	79,840	-	79,840	75,542
Mozambique - Capacity Building	9,000	-	9,000	9,000
Zimbabwe - TVET	55,000	-	55,000	55,000
Zimbabwe - Capacity Building	8,208	-	8,208	10,000
Programme Quality	16,719	-	16,719	16,718
Programme Support	16,719	-	16,719	16,723
Misean Cara	-	-	-	-
	<u>278,646</u>	<u>-</u>	<u>278,646</u>	<u>278,646</u>

The grant from Irish Aid has been allocated to the following partners

Tapologo (South Africa)	44,000	-	44,000	45,175
Tsholofelo (South Africa)	47,000	-	47,000	47,488
Young Africa (Mozambique)	91,000	-	91,000	87,542
Young Africa (Zimbabwe)	63,208	-	63,208	65,000
Programme Quality	16,719	-	16,719	16,718
Programme Support	16,719	-	16,719	16,718
Chiweshe Education Programme (Zimbabwe)	-	-	-	76,762
Muvamba Water for All (Mozambique)	-	-	-	94,000
Saint Gerard's School Build (Haiti)	-	-	-	94,000
APD Disability Programme (India)	-	-	-	19,984
Peace Building Training Initiative (Kenya)	-	-	-	14,280
Pease Water Project (Ghana)	-	-	-	40,132
Tacloban School Build (Philippines)	-	-	-	18,800
Misean Cara Programme Support	-	-	-	28,847
Mavambo Trust (Zimbabwe)	-	-	-	94,000
	<u>278,646</u>	<u>-</u>	<u>278,646</u>	<u>759,446</u>

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

**INCOME RESOURCES FROM GENERATED FUNDS
FOR THE YEAR ENDED 31ST JANUARY 2017**

	Restricted Funds 2017	Unrestricted Funds 2017	Total Funds 2017	Total Funds 2016
	€	€	€	€
Restricted Income from Generated Funds				
Grants below represent income from groups and agencies and appeals				
Electric Aid	12,874	-	12,874	50,889
Galway County Council	1,000	-	1,000	3,000
Mercy Fund	-	-	-	3,000
McManus Trust	-	-	-	5,000
COREAM	5,741	-	5,741	57,698
Eli Lilly	-	-	-	-
Congregation Jesus M	-	-	-	-
EU	90,551	-	90,551	-
TUI	-	-	-	-
Sharp	5,000	-	5,000	-
INTO	2,500	-	2,500	-
Edmund Rice Trust Fund	1,000	-	1,000	-
Solidarity Gifts	1,037	-	1,037	-
Development Appeal	66,141	-	66,141	108,822
	<u>185,844</u>	<u>-</u>	<u>185,844</u>	<u>228,409</u>

Grants noted above have been allocated to the following partners

Young Africa (Zimbabwe)	7,500	-	7,500	11,852
Kimpese Health Zone (Congo)	-	-	-	16,000
Muvamba Mission	-	-	-	12,037
Young Africa (Mozambique)	-	-	-	12,000
Association for People with Disabilities, India	10,374	-	10,374	-
Young Africa (Namibia)	-	-	-	-
Sumanhalli (India)	-	-	-	8,000
Jyothi Seva School for Blind, India	3,500	-	3,500	-
Tibiga Girls Education Programme, Burkina Faso	5,741	-	5,741	-
Redemptorists (Ghana)	-	-	-	-
Congregation Jesus M (Zimbabwe)	-	-	-	-
Redemptorists (Cebu)	-	-	-	-
COREAM capacity building	-	-	-	57,698
Young Africa Capacity Building Programme	90,551	-	90,551	-
Tapologo (South Africa)	-	-	-	-
Tsholofelo Skills Training (South Africa)	1,000	-	1,000	2,000

**SERVE IN SOLIDARITY IRELAND
(A COMPANY LIMITED BY GUARANTEE)**

Development Appeal Fund	66,141	-	66,141	108,822
Solidarity Gift Fund	1,037	-	1,037	-
	<u>185,844</u>	<u>-</u>	<u>185,844</u>	<u>228,409</u>

