

Company registration number: 419696

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

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31ST JANUARY 2019**

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

**OFFICERS AND PROFESSIONAL ADVISORS**

<b>Directors</b>	Jim Ryan John Gerard O'Connor Noel Gerard Kehoe Diarmuid Ua Bruadair Brian Silke Leanne Kelly Eoin Mac Aodha Ronan Cunningham - (Appointed 21/03/2018)
<b>Secretary</b>	Noel Gerard Kehoe
<b>Chief Executive Officer</b>	Eileen Hoffler
<b>Company number</b>	419696
<b>Registered office</b>	Scala, Castle Road, Blackrock, Cork.
<b>Principle Place of Business</b>	Scala, Castle Road, Blackrock, Cork.
<b>Auditor</b>	Hayden Brown Grafton Buildings 34 Grafton Street Dublin 2
<b>Bankers</b>	Allied Irish Bank, 9, Terenure Road, Rathgar, Dublin 6.
<b>Charity number</b>	18154
<b>Registered Charity Number</b>	20069094
<b>Website</b>	<a href="http://www.serve.ie">www.serve.ie</a>

**SERVE IN SOLIDARITY IRELAND  
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**SERVE IN SOLIDARITY IRELAND  
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**CHAIRPERSON'S STATEMENT  
YEAR ENDED 31ST JANUARY 2019**

"We will seek to build strong economic foundations for all our countries. Sustained, inclusive and sustainable economic growth is essential for prosperity. This will only be possible if wealth is shared and income inequality is addressed. We will work to build dynamic sustainable, innovative and people centred economies, promoting youth employment and women's economic empowerment, in particular, and decent work for all". (United Nations, General Assembly, 2015b, para.27).

Today, there are 1.2 billion young people aged 15 to 24 years, accounting for 16 per cent of the global population. SERVE are committed to fostering the active engagement of youth in sustainable development efforts. Even though the global economy has started to recover, youth employment has worsened in recent years. There are presently 71 million young people unemployed, and many millions more are in precarious or informal work. The International Labour Organisation estimate that 156 million youth in low-and-middle-income countries are living in poverty even though they are employed. It is important to recognise that the human rights and flourishing of youth are about more than successful transitions to employment. Young people have aspirations that are far broader and that need to be valued and supported. Approaches that focus on prioritizing youth participation, respecting youth rights, and addressing youth aspirations are key.

The SERVE Development Programme (SDP) 2018-2021, with funding from Irish Aid, and EU Erasmus + focuses on the provision of holistic and Technical Vocational Education and Training (TVET) to a total of 9,240 marginalised young people, over three years, in Mozambique and Zimbabwe. This development platform is strongly aligned with achieving results, that match the United Nations aspirations, articulated above. The programme is strongly aligned with goals set for Youth and the 2030 Agenda for Sustainable Development. The Directors Report on pages 9 and 10 outline how this programme successfully, during 2018, boosted skills for Economic Resilience and Personal Development, while strengthening the capacity of our Partner Young Africa, to develop a sustainable, innovative and effective model. Everybody in SERVE, is very proud of this programme.

SERVE supported development projects in India and the Philippines during 2018. Aligned with SERVE's Strategic Plan, this support was focused on education and disability programmes. SERVE also during 2018 supported small scale development initiatives in Brazil, Burkina Faso, Haiti, the Democratic Republic of Congo and South Africa. This financial support was through long established partnerships. The support was principally in favour of capacity development grants, and in the case of the Democratic Republic of Congo, support for the construction of a rural health centre. Emergency support was also delivered to the victims of the Kerala Floods, India in 2018. A solar pump was funded in Muvamba, rural Mozambique.

I would like to thank our principal partners, the Redemptorists and Young Africa International. These two partners are dedicated to Africa. Young Africa are pivotal to the SERVE Development Programme in Zimbabwe and Mozambique. SERVE administer the project management cycle for the Redemptorists, for three development initiative, one in South Africa, another in Zimbabwe and one in India. This support includes programmes in the following sectors: Disability, Orphan and Vulnerable Children, HIV/AIDs. SERVE is also supporting the capacity building of the Communications function of the Redemptorist Conference for Africa and Madagascar (COREAM).

Young Africa are an excellent partner, and the SERVE/Young Africa partnership is pivotal to impactful change in the lives of thousands of young people in Mozambique and Zimbabwe. In 2018, Young Africa across 9 training centres in 5 countries in Southern Africa, supported 2,414 Young People to graduate from vocational training programmes. SERVE with the assistance of EU funding, has championed a dynamic capacity building initiative in support of Young Africa Campuses in Mozambique, Zimbabwe, Namibia and Botswana. The capacity building programme has incorporated modules and initiatives in the areas of leadership and management, administration and finance, Youth Work and Safeguarding. The Young Africa website [www.youngafrica.org](http://www.youngafrica.org) attaches the Young Africa's 2018 annual report.

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As SERVE enters its 17th year of international volunteering programmes, I want to say a huge thank you to the entire SERVE volunteering family. A total of 95 (Ninety Five) participants were assigned to SERVE volunteer and immersion programmes during 2018. Forty (40 ) (29-2017) volunteers were assigned to Mozambique, India and the Philippines and Vietnam. The volunteer programmes open opportunities for talented and motivated young Irish Adults to both contribute and learn from the Development sector. A total of 65 Sixty Five (2017 - 71 Students) students and teachers from four different schools, across four immersion programmes were assigned to Zambia and South Africa. The SERVE immersion programmes connect young people across international boundaries, and sows seeds of solidarity, partnership, and informed citizenship. Development education is mainstreamed into all of these activities.

SERVE's conviction that everyone has an opportunity to realise his or her potential and make a meaningful contribution to society comes together impressively in the bonds of friendship and solidarity established between Irish communities and communities in our priority countries. We are empowering young people to be at the forefront of development and global citizenships. Our development programmes invest in the potential of young talent in Mozambique and Zimbabwe and Zambia and propels them into employment and income generating contexts. Our volunteering and immersion programmes facilitates young Irish students and professionals to be agents for development and peace.

2018 was a successful year for SERVE. The Directors are satisfied that SERVE is financially comfortable and operating within best practice in terms of reserves etc. We welcome the improvement in the unrestricted reserves from the level of 7.7 months in 2017 to 12.2 months in 2018.

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 2018. 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 . In particular, I thank, Eileen Hoffer, our CEO. We said farewell to staff member Chris O'Donoghue in August 2018. Chris served in a number of important roles in SERVE. Chris brought flair, initiative, leadership and personality to so many aspects of SERVE. He is missed. We wish him every success as he navigates new challenges and ventures.

I also commend the commitment of the 40 international SERVE volunteers who during 2018 displayed admirable enthusiasm, energy and goodwill. I also express gratitude in abundance to the 65 participants in the international immersion programme during 2018. Their service and voluntary spirit is deeply valued. Their fundraising efforts are applauded and sincerely appreciated.

I would like to express sincere gratitude to the following donors who have contributed to the work of SERVE during 2018:

Irish Aid  
Redemptorists  
Electric Aid  
Edmund Rice Trust Fund  
COREAM  
EU  
Redemptorist International Solidarity  
Galway County Council  
TUI

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**CHAIRPERSON'S STATEMENT  
YEAR ENDED 31ST JANUARY 2019**

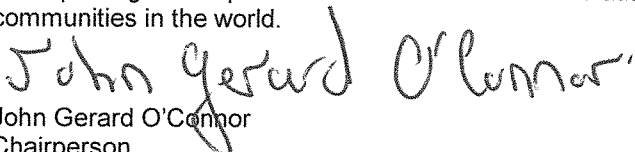
I would like to thank the students and staff and parents and families of :

Colaiste Feirste, Belfast.  
St. Clements College, Limerick.  
International School Augsburg, Germany  
Colaiste Cois Life, Lucan, Co. Dublin

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.

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: 22nd November 2019

**SERVE IN SOLIDARITY IRELAND  
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**DIRECTOR'S REPORT  
YEAR ENDED 31ST JANUARY 2019**

The directors present their annual report and the audited financial statements for the year ended 31st January 2019. 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 not having a share capital. 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. The Registered Charity Number is 20069094. SERVE's governing documents is its Memorandum and Articles of Association.

### *Structure*

The company has eight 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 167512. 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 2019**

*Board Appointments*

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 2018. There was an 84% attendance record.

SERVE operates in accordance with the following codes and best practice:

- Comprehensively compliant status with the Comhlamh Code of Good Practice for Volunteer Sending Agencies. SERVE have achieved and maintained comprehensive compliance, which underpins all volunteer activity and is communicated to the public. SERVE's CEO sits on the Comhlamh committee charged with reviewing development of the code;
- Compliant with the Dochas Code of Conduct on Images and Messages;
- On the journey towards compliance with the Code of Governance for Type C Organisations. Currently compliant with its predecessor the Code of Practice for Good Governance of Community, Voluntary and Charitable (CVC) Organisations in Ireland (2012);
- Compliant with the 2008 Statement of Guiding Principles on Charitable Fundraising and are currently actioning necessary updates needed to be compliant with the Guidelines for Fundraising from the Public as laid down by the Charities Regulator.

*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 through other modalities;
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;



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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 in a rapidly changing world and to ensure sustainability of our services. Our actual reserves would not have been less than seven months during 2018.

The board updated and approved a new Governance Manual in February 2016. 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.

*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. 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.

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

*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 January 2019 and the risk register in April 2019.

*Transparency and Accountability*

There were no instance of fraud during 2018. 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. SERVE has also worked extensively with our primary partners to strengthen the capacity of partners around financial management and internal controls.

*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, and the Cork Chamber of Commerce.

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**DIRECTOR'S REPORT (CONTINUED)  
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**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 2018:

1. To implement the first year of the 3 year Irish Aid funded SDP programme focused on youth unemployment in Zimbabwe and Mozambique;
2. To successfully implement the EU Erasmus + Programme focused on the Capacity Building of Young Africa;
3. To initiate a new phase of partnership relationship with the Dublin Province of the Redemptorists and Redemptorist International Solidarity;
4. To strengthen and develop SERVE volunteering and immersion programmes;
5. The implementation of a detailed Fundraising Strategy focused on raising Unrestricted Funds, with an emphasis on sustainability;
6. To implement proposal around Board renewal, and to complete a significant review of SERVE's Strategic Plan;

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The progress made in 2018 in respect of the key objectives is detailed as follows:

Objective 1: To implement the first year of the 3 year Irish Aid funded SDP programme focused on youth unemployment in Zimbabwe and Mozambique.

The following development outputs were achieved during 2018(1):

- 4,471 Young People benefited from holistic training programmes;
- 3,919 students completed the ILO Start Your Business training programme and the Young Africa (YA) Life Skills Programme;
- 531 Young People in Zimbabwe, studying with external organisations, benefitted from YA led Life Skills training and Entrepreneurship training, through a strengthened outreach model;
- 21 very hard to reach Young People In Zimbabwe were engaged in TVET training through the new Achieve Access programme;
- 51 Young Africa staff members benefited from capacity building initiatives;
- 5 training departments received capital investment(2);

(1) Irish Aid funding was received in August 2018. These outputs relate to Aug 2018-July 2019.

(2) Capital grants were allocated to: (1) YA Zimbabwe- Motor vehicle Mechanics, Auto Mechanics Departments; (2) YA Mozambique (Manga)- Catering and Renewable Energy and Welding Departments. (3) YA Mozambique (Dondo) - Cold Storage Rooms, 4 Farm Houses , Large Chicken Coops.

- 306 scholarships were granted between Zimbabwe and Mozambique for TVET, prioritizing females and people with disabilities;
- 12 graduates and 7 franchise holders received micro-credit loans in Zimbabwe;
- 4 key value-added staff were retained.

The following development outcomes were achieved during 2018(3):

- 64% of 2018 TVET graduates in Zimbabwe are economically active;
- 56% of 2018 TVET graduates in Mozambique are economically active;
- The percentage of students with no income fell from 76% to 40% in Zimbabwe;
- The percentage of students in Zimbabwe earning between \$1-\$20 a week, increased from 16% to 54%;
- There is an 88% repayment rate of micro-credit loans in Mozambique;
- Improved SRHR and improved decision making, as well as improved personal resilience are clearly evident in the results framework amongst students;
- YA Mozambique, assisted by the SERVE championed Capacity Building Programme, achieved National - Authority for Professional (ANEP) accreditation;
- The Franchise Model covered 100% of operational costs at YA Mozambique. The figure was 92% in Zimbabwe;

These outputs and outcomes are remarkable, given the reporting period covers the reintroduction of the Zimbabwean Dollar in Zimbabwe and Cyclone Idai in Mozambique. Both these events were highly disruptive.

SERVE's Results Based Management (RBM) system worked well during the project period and relevant and robust data was gathered.

Irish Aid approved funding in May 2018 for the SERVE SDP for the three year period 2018-2020, to the value of €280,000 per year.

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(3) Irish Aid funding was received in August 2018. These outcomes relate to Aug 2018-July 2019.

Objective 2: To successfully complete the EU+ Erasmus Programme focused on Capacity Building of Young Africa:

The project successfully implemented the following activities:

- Safeguarding Training for 12 Directors of Young Africa Campuses from 4 Countries;
- Safeguarding Training for 71 Staff at 4 discrete sites in Botswana, Namibia, Zimbabwe and Mozambique
- Administration Capacity building for 12 Young Africa staff, from 4 Countries at the Young Africa Hub, Zimbabwe;
- Leadership & Management training for 17 senior Young Africa staff, from 4 Countries at the Young Africa Hub, Zimbabwe;
- Approaches to Youthwork Training for 73 TVET and Life Skills Teachers at Young Africa Campuses in Botswana, Namibia, Zimbabwe and Mozambique;
- Innovate Achieve Access Programme for 21 vulnerable girls, to boost their access to TVET training;
- Completion of an External Evaluation of the Programme;
- Development of Two Toolkits;

The external evaluation noted that this capacity building project was both timely and effective. It highlights how positively the various training elements have been received, and the difference the training has made for a range of capacity issues in relation to professional development of staff, adopting best practice and organisational development for the Young Africa affiliates in Botswana, Mozambique, Namibia and Zimbabwe.

Objective 3: To initiate a new phase of the partnership relationship with the Dublin Province of the Redemptorists and Redemptorist International Solidarity.

SERVE and the Dublin Province of the Redemptorists, agreed a new partnership relationship on February 1st 2018. The partnership agreement is until January 31st 2020. SERVE is committed to delivering professional services in targeted areas to support international development work implemented and led by Redemptorist Units. The targeted capacity building is focused on project cycle management of significant projects, results based management and helping the Redemptorist Conference for Africa and Madagascar to develop a strengthened communications function. Like all good partnerships, it involves a pooling of talent, resources and value added to achieve improved outcomes in monitoring, internal audit, development results and communication about international solidarity.

SERVE lead the project cycle management process for significant Redemptorist projects in Zimbabwe and South Africa and India. It also supports the development of strategic planning and capacity building in the Philippines. The Redemptorists pay a management fee to SERVE for these services. In 2018, this amount was €30,000. The Redemptorist Conference for Africa and Madagascar paid €10,000 in 2018 to SERVE towards the communications resource.

There was an excellent working relationship between SERVE and the Dublin Province of the Redemptorists during 2018, and satisfaction expressed between both parties about progress, interaction and outcomes.

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

SERVE implement Volunteering Programmes and Immersion Programmes. In 2018, 95 (2017 100) people participated in overseas programmes. 40 people (29 2016) were assigned to international volunteering programmes and 65 (71 2016) immersion programmes. The volunteering programmes were in India, the Philippines, and Mozambique, and Vietnam. The immersion programmes were in South Africa and Zambia. Evaluations of each of the programmes were very positive. Volunteers were assigned to Young Africa Mozambique, Badjao Tribal Education project, Philippines, in India with (APD, Sumanhalli, Joythi Seva, and Morning Star), and with the Centre for Sustainable Development (Vietnam). Immersion programmes partnered with the Diocese of Monze in Zambia and with Tapologo and Tsholofelo in South Africa.

As per the Comhlamh Code of Good Practice, evaluations were undertaken with volunteers and immersion programme students to assess their satisfaction with the programme and identify improvements for the future. These were largely positive.

SERVE volunteers told their story through blogs and these are available on [www.serve.ie](http://www.serve.ie) under Volunteer Blogs. Videos and Blogs documenting some of SERVE's 2018 summer and immersion volunteering programmes are also available on SERVE's You Tube Channel SERVEInSOLIDARITY, these include videos specifically related to SERVE's chosen development education theme for 2018 which was Sustainable Development Goal 4- Quality Education. SERVE has 4,164 followers on Facebook and 1,659 on Twitter and Instagram 342 and Snapchat 172 and 13,126 visitors during 2018 to the SERVE website.

SERVE funded a Monitoring and Evaluation Officer, based in Zimbabwe during 2018. This Officer was based at the Young Africa (YA) Hub and worked to strengthen the M+E function of Young Africa, as well as completing monitoring work for SERVE. The officer undertook monthly visits to YA Zimbabwe, and two visits to YA Mozambique during 2018.

Objective 5: The implementation of a detailed Fundraising Strategy focused on raising Unrestricted Funds, with an emphasis on sustainability.

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

	31/01/2019	31/01/2018
	€	€
Total Income	734,081	643,336
Total Restricted Income	419,209	429,838
Total Unrestricted Income	314,872	213,498
Grant Income	280,000	253,568
Voluntary Income	454,081	389,768
From the Irish Public	396,726	322,194
Unrestricted Reserves	129,428	67,510

The following ratios provide insightful content with regard to objective 5 :

- The SERVE/ Irish Aid ratio is 62: 38 (2017 61/39) (2016 59/41) (2015 66/34) (2014 37/63) ;
- Unrestricted Income is 2018 43% (2017 33%) (2016 34%) (2015 37%) (2014 17.5%) of total incoming resources;

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**DIRECTOR'S REPORT (CONTINUED)  
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When SERVE income in the North of Ireland is included, these ratios change and improve as follows:

- The SERVE/Irish Aid ratio is 64:36 (2017 63/37) ( 2016 62/ 38) (2015 69/31) (2014 46/54);
- Unrestricted Income is 49% (2017 35%)

Total Unrestricted Reserves at year end between North and South is €204,320 (2017 €128,944) (2016 €127,693) which is in excess of the minimum required.

The directors note the increase in overall income of 14% as compared to 2017. Grant income rose by 10%, and voluntary income rose by 16.5%. The rise in grant income is due to extra funding from Irish Aid. The increase in voluntary income is the net gain from an increase in donations, and a reduction in income from the immersion programmes during 2018.

The Board is committed to the continued prioritisation of unrestricted income in 2019.

Objective 6: To implement proposals around Board renewal and to complete a significant review of the SERVE Strategic Plan.

The SERVE Board and staff completed a review of the progress towards the implementation of the SERVE Strategic Plan. This review, was completed through an interactive process engaging Board members and staff. It took place in November 2018. Staffing levels during 2018, in Ireland included: (1) CEO; (2) Development Programme Manager; (3) Volunteer and Fundraising Officer ; (4) Communications Officer; (5) Youth Development Officer, until August 2018. In Zimbabwe, SERVE assigned an M+E officer to complete monitoring tasks.

The following policies were developed, updated and approved in 2018- (1) Equality and Inclusive Policy; (2) Exit Strategies for Partners; (3) Mainstreaming Policy; (4) Complaints Policy for Partnership Relationship; (5) Complaint's Policy; (6) Reserves Policy. Progress was made in developing a Data Protection Policy in line with the new General Data Protection Regulations (GDPR).

In 2018 the task of board renewal was instigated. Renewal of the board is intended to achieve three objectives- board rotation, better gender balance and the recruitment of individuals with specific skills to meet identified skills gaps. A new board member was recruited in March 2018, and a cohort of other individuals identified for nomination to the board in 2019.

Risk management is a standing item on the SERVE board meeting agenda. In 2018 existing risk registers were reviewed and areas for improvement were identified. It was agreed that all existing risk registers would be reviewed in 2019 and that the risk assessment process in relation to the Volunteer Programme would be strengthened. This has subsequently happened since year-end.

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

**DIRECTOR'S REPORT (CONTINUED)  
YEAR ENDED 31ST JANUARY 2019**

#### **4. OPERATIONAL SUMMARY**

##### **Development Programme**

Expenditure on development programmes amounted to €399,409 which compares to the €488,918 spent in 2017. 66% (2017 59%) of this expenditure was on the SDP programme in Mozambique, and Zimbabwe. The SDP is a response to the challenges of youth unemployment and risks to the wellbeing of youth in targeted communities in the aforementioned countries.

SERVE also during 2018 supported the Divyarakshalayam Health Programme in Kerala, India with a grant of €18,623 in construction support for a rehabilitation programme. A grant of €12,056 was allocated to procure emergency supplies for families impacted by the Kerala 2018 floods crisis. SERVE allocated €20,000 in support of Kimpese Health Programme, Democratic Republic of Congo, to support the construction of a rural Health Centre. A grant of €18,171 was allocated to provide a solar water pump in the rural Muvamba community in Inhambane, Mozambique. The Tsholofelo skills training programme working in the squatter camps close to Rustenburg city in South Africa were granted €4,621 in support of Nkenang squatter camp. Capacity building grants of €3,715, €755, and €834 were allocated to established partners in Brazil, Haiti and Burkina Faso.

##### **Volunteer Programme**

Expenditure on the Volunteer Programme amounted to €243,828 (2017 €229,117). 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. It also includes expenditure incurred in project work and shared agendas with peer agencies and Comhlamh. The increase in expenditure of 6% on the Volunteer Programme is due to the additional programme in Vietnam and increased numbers of volunteers as compared to 2017. The 12% increase in immersion costs, is due to timing issues, pertaining to the purchase of flights. During 2018, the Volunteer to Build Capacity Programme assigned groups of volunteers to Mozambique, India, the Philippines and Vietnam. 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 1,239 volunteers with partners in the developing world. Four immersion programmes took place between South Africa and Zambia

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. This conference took place in Kilfinane in County Limerick during October 2018.

##### **Development Education**

SERVE remain committed to Development Education and ensure that it is an integral part of all SERVE operations.

This commitment is most in evidence in SERVE's volunteering programmes, both summer volunteering programmes and immersion programmes. Volunteering related development education initiatives undertaken by SERVE staff and volunteers include:

Recruitment- Inclusion of a development education element in all aspects of volunteer recruitment including at information sessions, in all promotional literature and at volunteer interviews.



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

**DIRECTOR'S REPORT (CONTINUED)  
YEAR ENDED 31ST JANUARY 2019**

**Training-** Summer Programme Volunteers undertake 3 pre-departure training days, there are two development education sessions included in each day. Immersion volunteers also undertake 3 pre-departure sessions. Given that most immersion participants are aged 16-18 there is a strong development education emphasis with linkages where possible to the senior cycle syllabi.

**In-Country-** Both types of volunteer programmes have formal and informal development education sessions built in. In country development education is often topic based and is specific to the country in question. There is a particular emphasis on the work of the host partner and to the development challenges unique to their thematic and geographical area of work. The approach taken to development education on immersion programmes is truly immersive and involves peppering development education insights and questions into the daily activities. Development education action projects such as living for a day on the local daily income prove highly effective in country. The requirement to create blogs and to record a group video in line with the chosen theme is further evidence of development education in action.

**Next Steps Debriefing-** The summer volunteers take part in a weekend debriefing session that involves both an organisational and personal debriefing. This is achieved through a combination of individual and group debriefing sessions. There are also several development education aspects to this weekend including a country specific presentation incorporating the completed video. Equally a debriefing session is held with all immersion students as well as a further session with the parents of students. This presentation includes the premiering of the groups video, an explanation of the work undertaken, a discussion of the impact of the experience as well as the identification of the opportunities to remain involved in international justice issues. The opportunity is also taken to discuss motivations and views pre-departure and on return.

**Public Engagement-** On return SERVE volunteers undertake visits to local schools and interested groups to speak of their experience as well as the challenges faced by their host communities. Sometimes such public engagement is delivered as part of the Global Citizens Award which SERVE encourage and support our adult volunteers to undertake. SERVE are also members of the Global Citizen Awards Conferring, Standards and Awarding Committee.

#### **New Development Education Initiatives**

2018 saw the review and updating of all existing development education resources including those used in information sessions, pre-departure training for the summer volunteer and immersion programmes, debriefing sessions as well as stand-alone school development education modules.

Two new development education initiatives were rolled out in 2018. The first is a joint initiative between SERVE and the Redemptorist Youth Ministry based at Scala, Cork involving the delivery of an SDG based development education programme (SDG Champion Workshops) to both primary and secondary school students. The second programme is the SERVE Global Ambassador Programme which is based on the Global Citizen Award-an award for Irish adult volunteers. The SERVE Global Ambassador Programme is intended for students who are under eighteen years of age, who have participated in an overseas immersion or who have a particular interest in international development and social justice. Piloting schools have been identified and engaged. SERVE staff have also developed and delivered customised development education sessions in secondary school as part of the Meitheal Redemptorist Youth Leadership Programme.

SERVE staff also developed and delivered customised development education sessions in several secondary schools and as part of the Meitheal Redemptorist Youth Leadership programme.

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

**DIRECTOR'S REPORT (CONTINUED)  
YEAR ENDED 31ST JANUARY 2019**

**Development Education Evaluation and Research**

In 2018 90% of volunteers described the development education programme as beneficial. In 2018 we continued to link our development education approach more closely with the SDG's. This decision has provided a very useful framework and brought increased clarity to our development education efforts. Evaluations are undertaken after each pre-departure training session as well as in-country and on return at debriefing.

The decision was taken in 2018 to undertake once again the Knowledge, Attitudes and Behaviours survey first conducted in 2015. This survey measures pre and post placement views on a number of topics. The survey has been administered to all summer volunteers who participated in the volunteer programme in 2018.

**Communication of Development Education**

The communication plan for 2018 continued with a strong, planned and well executed focus on development education issues via social media platforms. Plans to reintroduce the Development Education Newsletter were not implemented during 2018.

**Fair Trade**

Flip flop Friday in 2018 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 2018 our volunteers played a vital role in telling the SERVE story and attracting donations. We commend the commitment of our volunteer network. In 2018, 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 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. This trend was reversed in 2017. SERVE returned to Events based fundraising in 2018. There were a number of large once-off donations, during 2018, which has improved significantly SERVE's unrestricted reserves. These large individual donations, while welcome, are no substitute for structured and guaranteed sustainable funding mechanisms. There is a recognition, that this issue requires ongoing attention and energy.

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

**DIRECTOR'S REPORT (CONTINUED)  
YEAR ENDED 31ST JANUARY 2019**

## **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 23 which shows a surplus for the year amounting to €24,767 (2017 deficit €147,341).

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 2019 reached €778,802 (2017 €678,174) of which €734,081 ( 2017 €643,336 ) was raised in the Republic of Ireland. This represents a 14% (2017 7% decrease) increase in income when compared with the year ended 31st January 2018. The increase in income in the Republic of Ireland was 14% (2017 4.8% decrease ). There was a decrease in income in the North of Ireland of 45% (2017 - 37% Increase). Income Resources from Generated funds was 62% ( 2017 62%) . Income Resources from Charitable Activities was 38% (2017 37%) . Grant income increased by 11%, due to a larger Irish Aid grant. Voluntary income increased by 17% (2017 - 26%). Income from the Irish public increased by 23% (2017 -16%). The result from Third World Groups during 2018 saw a 23% decrease due primarily to smaller grants being received from Electric Aid.

Direct Charitable Expenditure was 97% (2017 98%) of total expenditure. The costs of generating funds was .08% (2018 .06%) of total expenditure. The governance costs were 0.66% (2017 .05%). €303,701 or 41% during 2018 (2017 44% ) of total expenditure was granted to 13 partners.

The surplus of €24,767 (2017 deficit €147,341 ) for the year referenced on page 23 is comprised of a deficit on Restricted Income and Expenditure of €37,151, and a surplus on Unrestricted Income and Expenditure of €61,918.

Many of the Expenditure patterns in 2018 resemble closely expenditure outcomes in 2017 with strident efforts made to stay within budget for all cost centres. The expenditure on the Volunteering Programme was higher by 6% due to an extra programme in Vietnam, and increased volunteer numbers. The decrease in expenditure on Development Projects was 18%. The big change in development expenditure is evident in the line items for Kenya and Zambia. The 19% reduction in salary costs is due to one role being vacant for over nine months.

### **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.

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

**DIRECTOR'S REPORT (CONTINUED)  
YEAR ENDED 31ST JANUARY 2019**

There are cash reserves of €721,098 (2017 €675,729) along with debtors of €35,393 and creditors of €39,415 at the year-end January 31st 2019 held by SERVE in the Republic of Ireland. The net reserves are €717,076 (2017 €692,309). There are five important factors relevant to an analysis of these reserves : (1) €129,428 represents a prudent unrestricted reserve balance; (2) There is €97,035 that relates to a long term school development project in Haiti; (3) There are significant reserves of €312,044 held for long term development programmes in the Philippines (4) €27,013 of third world group funding unspent, €12,693 of EU Erasmus+ funding unspent, €86,508 of Irish Aid funding unspent and (5) a prudent reserve of restricted funding of €52,355 spread between and in support of the projects in our priority countries.

SERVE reviewed its Reserve Policy in November 2017 and March 2018. In the new policy, SERVE are committed to maintaining a minimum of unrestricted reserves to cover at least five months of organisational running costs. The Organisational Reserve is calculated by adding the Unrestricted Reserve in SERVE ROI and SERVE NI. The new reserve is set at €83,916. The minimum reserve will increase 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 €129,428 at 31st January 2019 show an increase in comparison with (2017 €67,510), and when taken with the unrestricted reserves in the North of Ireland, the total unrestricted reserves are €204,320 (2017 €128,944) and this is the equivalent of approximately 12.2 months (2017 7.7 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 imbalanced and is rooted in a set of core values. SERVE approved and updated its 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 activities 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.

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 partners 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 shared experience around governance, financial planning, organisational development, programme quality and child protection.

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

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

**DIRECTOR'S REPORT (CONTINUED)  
YEAR ENDED 31ST JANUARY 2019**

**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 2018 or 2017.

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 2019**

**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**

The SERVE CEO, Eileen Hoffer, decided not to renew her contract, on completion of her 3 year contract in February 2019.

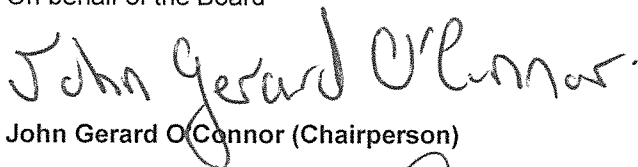
**7. PLANS FOR FUTURE PERIODS**


**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 2019 is based on five key objectives:

1. To implement the second year of the 3 year Irish Aid funded SDP programme focused on youth unemployment in Zimbabwe and Mozambique;
2. To strengthen and develop SERVE volunteering and immersion programmes;
3. The implementation of a detailed Fundraising Strategy focused on raising Unrestricted Funds, with an emphasis on sustainability;
4. To strengthen the governance framework;
5. To implement new initiatives highlighted at Strategic Plan Review 2018.

On behalf of the Board

  
John Gerard O'Connor (Chairperson)

  
Noel Gerard Kehoe

Date: 22nd November 2019

**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 2019**

**Report on the audit of the financial statements**

***Opinion***

We have audited the financial statements of Serve In Solidarity Ireland for the year ended 31st January 2019 which comprise the statement of financial activities, balance sheet, statement of changes in reserves, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

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 2019 and of its surplus for the year then ended;
- have been properly prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

***Basis for opinion***

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the responsibilities section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the provisions available for small entities, in the circumstances set out in note 18 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

***Conclusions relating to going concern***

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

***Other Information***

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 2019

***Opinions on other matters prescribed by the Companies Act 2014***

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the directors' report is consistent with the financial statements; and
- in our opinion, the directors' report has been prepared in accordance with applicable legal requirements.

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, and financial statements are in agreement with the accounting records.

***Matters on which we are required to report by exception***

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

**Respective responsibilities**

***Responsibilities of directors for the financial statements***

As explained more fully in the directors responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or have no realistic alternative but to do so.

***Auditor's responsibilities for the audit of the financial statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these 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 2019

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

***The purpose of our audit work and to whom we owe our responsibilities***

Our 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 auditor's 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.



Ciarán Murray (Senior Statutory Auditor)

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

22nd November 2019

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

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST JANUARY 2019**

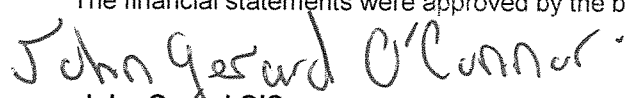
		Restricted Funds 2019	Unrestricted Funds 2019	Total Funds 2019	Total Funds Funds 2018
	Notes 1 & 2	€	€	€	€
<b>Incoming Resources</b>					
Income Resources From Generated Funds		139,208	314,858	454,066	389,768
Income Resources From Charitable Activities		280,000	-	280,000	253,568
Interest Income			15	15	-
Total Incoming Resources		419,208	314,873	734,081	643,336
<b>Resources Expended</b>					
Charitable Activities	6	(430,259)	(268,494)	(698,753)	(781,631)
Cost of Generating Funds	4		(5,836)	(5,836)	(5,069)
Governance Costs	5		(4,725)	(4,725)	(3,977)
Total Resources Expended		(430,259)	(279,055)	(709,314)	(790,677)
Net Outgoing Resources Before Transfers		(11,051)	35,818	24,767	(147,341)
<b>Transfers</b>					
Transfers Between Funds	8	(26,100)	26,100	-	-
(Deficit) / Surplus for the year		(37,151)	61,918	24,767	(147,341)


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 22nd November 2019 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 2019**

	Note	2019 €	€	2018 €	€
<b>Current assets</b>					
Debtors	10	35,393		30,000	
Cash at bank and in hand		721,098		675,729	
		<u>756,491</u>		<u>705,729</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(39,415)</u>		<u>(13,420)</u>	
<b>Net current assets</b>		717,076		692,309	
<b>Total assets less current liabilities</b>		<u>717,076</u>		<u>692,309</u>	
<b>Net assets</b>		<u>717,076</u>		<u>692,309</u>	
<b>Contingency Reserve Fund</b>					
Restricted Funds		587,648		624,799	
Unrestricted Funds		129,428		67,510	
<b>Funds of the Charity</b>		<u>717,076</u>		<u>692,309</u>	

These financial statements were approved by the board of directors on 22nd November 2019 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 RESERVES  
YEAR ENDED 31ST JANUARY 2019**

	Funds of the Charity	Total
	€	€
<b>At 1st February 2017</b>	839,650	839,650
Profit/(loss) for the year	(147,341)	(147,341)
<b>Total comprehensive income for the year</b>	(147,341)	(147,341)
<b>At 31st January 2018</b>	692,309	692,309
Profit/(loss) for the year	24,767	24,767
<b>Total comprehensive income for the year</b>	24,767	24,767
<b>At 31st January 2019</b>	<u>717,076</u>	<u>717,076</u>

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

**STATEMENT OF CASH FLOWS  
YEAR ENDED 31ST JANUARY 2019**

	2019 €	2018 €
<b>Cash flows from operating activities</b>		
Profit/(loss) for the financial year	24,767	(147,341)
<i>Adjustments for:</i>		
Accrued expenses/(income)	(8,945)	9,068
<i>Changes in:</i>		
Trade and other debtors	(5,393)	-
Trade and other creditors	34,940	(696)
Cash generated from operations	<u>45,369</u>	<u>(138,969)</u>
Net cash from/(used in) operating activities	<u>45,369</u>	<u>(138,969)</u>
 <b>Net increase/(decrease) in cash and cash equivalents</b>	 45,369	 (138,969)
<b>Cash and cash equivalents at beginning of year</b>	<u>675,729</u>	<u>814,698</u>
<b>Cash and cash equivalents at end of year</b>	<u>721,098</u>	<u>675,729</u>

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

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST JANUARY 2019**

**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 2019**

**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 2019**

**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 2019**

**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 2019**

**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 profit/(loss)**

Operating profit/(loss) is stated after charging:

	<b>2019</b>	2018
	€	€
Fees payable for the audit of the financial statements	1,619	1,619
	<u>          </u>	<u>          </u>
and after (crediting):		
Government Grants		
Irish Aid	280,000	253,568
	<u>          </u>	<u>          </u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
YEAR ENDED 31ST JANUARY 2019**

<b>4. Cost of Generating Funds</b>	<b>2019</b>	<b>2018</b>
	€	€
Fundraising Costs	4,472	1,274
Printing and Promotion	1,364	3,795
	<u>5,836</u>	<u>5,069</u>

These expenses are funded from unrestricted funds.

<b>5. Governance Costs</b>	<b>2019</b>	<b>2018</b>
	€	€
Professional Fees	-	374
Direct Governance Costs	686	691
Motor expenses	891	724
Staff Training	1,529	569
Auditors remuneration	1,619	1,619
	<u>4,725</u>	<u>3,977</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
YEAR ENDED 31ST JANUARY 2019**

<b>6. Direct Charitable Expenditure</b>	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
<b>Direct Costs</b>	660,482	734,954
<b>Support Costs</b>		
Staff Costs	13,615	16,800
Computer bureau costs	3,453	3,354
Rent payable	4,800	4,769
Insurance	5,015	4,962
Telephone	131	303
Printing, Postage & Stationery	2,330	1,754
Subscriptions	6,210	8,372
Office Expenses	-	3,884
Bank charges	1,713	1,570
Miscellaneous Administrative Expenditure	(2,883)	909
	<u>694,866</u>	<u>781,631</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 page 40.

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
YEAR ENDED 31ST JANUARY 2019**

**7. Staff costs**

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

	<b>2019</b>	2018
	<b>Number</b>	Number
Operational	2	2
Administrative	1	2
	<u>3</u>	<u>4</u>

The aggregate payroll costs incurred during the year were:

	<b>2019</b>	2018
	<b>€</b>	€
Wages and salaries	123,113	151,610
Social insurance costs	13,042	16,392
	<u>136,155</u>	<u>168,002</u>

There were no employees in the year ended 31/01/2019 (31/01/2018 - €Nil) whose total employees benefits fall within the band €60,000 to €70,000.

**8. Transfer**

In 2018 / 2019 an amount of €26,100 from Irish Aid was transferred from restricted income to unrestricted income. In 2017 / 2018 this transfer was €29,714.

In 2018 / 2019 an amount €Nil from Zimbabwe was transferred from unrestricted income to restricted income. In 2017 / 2018 this transfer was €7,503.

**9. Taxation**

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

**10. Debtors**

	<b>2019</b>	2018
	<b>€</b>	€
Other debtors	<u>35,393</u>	<u>30,000</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
YEAR ENDED 31ST JANUARY 2019**

**11. Creditors: amounts falling due within one year**

	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
Tax and social insurance:		
PAYE and social welfare	-	2,856
Accruals	1,619	10,564
Deferred income	37,796	-
	<u>39,415</u>	<u>13,420</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**

	<b>Statement of Financial Activities €</b>
<b>At 1st February 2018</b>	692,309
Profit for the year	24,767
<b>At 31st January 2019</b>	<u>717,076</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**YEAR ENDED 31ST JANUARY 2019**

**14. Reconciliation of movements in funds of the charity**

	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
<b>Restricted Funds</b>		
Opening Balance	624,799	784,439
Net Movement After Taxation	(37,151)	(159,640)
	<u>587,648</u>	<u>624,799</u>
<b>Unrestricted Funds</b>		
Opening Balance	67,510	55,211
Net Movement After Taxation	61,918	12,299
	<u>129,428</u>	<u>67,510</u>
<b>Balance at year end</b>	<u><u>717,076</u></u>	<u><u>692,309</u></u>

**15. Capital commitments**

The company had no capital commitments at the 31st January 2019.

**16. Contingent liabilities**

The company had no contingent liabilities at the 31st January 2019.

**17. Financial instruments**

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

	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
<b>Financial assets that are debt instruments measured at amortised cost</b>		
Other debtors	35,393	30,000
Cash at bank and in hand	721,098	675,729
	<u>756,491</u>	<u>705,729</u>

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

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
YEAR ENDED 31ST JANUARY 2019**

**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 22nd November 2019.



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 2019**

	2019 €	2018 €
<b>INCOME</b>		
<b>Restricted Funds</b>		
Irish Aid	280,000	253,568
Philippines	48	-
India	17,475	-
South Africa	49,722	29,226
Zambia	27,719	94,870
Third World Groups	40,005	52,174
Haiti	3,887	-
Solidarity Gifts - Restricted	67	-
Philippines - Solidarity Gift	190	-
India - Solidarity Gift	96	-
	<u>419,209</u>	<u>429,838</u>
<b>Unrestricted Funds</b>		
Donations and Standing Order	147,135	50,022
Comhlamh	-	1,500
Volunteer Contribution	105,352	83,653
Redemptorists Ireland	30,000	30,000
Redemptorist International Solidarity	17,350	5,400
Flip Flop Friday	3,747	3,227
Coream	10,000	10,000
Other Income	1,288	29,696
	<u>314,872</u>	<u>213,498</u>
<b>Total Income</b>	734,081	643,336

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

**RESTRICTED AND UNRESTRICTED FUNDS  
YEAR ENDED 31ST JANUARY 2019**

	<b>2019</b>	<b>2018</b>
	<b>€</b>	<b>€</b>
<b>EXPENDITURE</b>		
<b>From Restricted Funds</b>		
Irish Aid	167,392	220,580
Misean Cara	-	33,727
Third World Groups	43,463	56,086
Development Appeal	155,558	218,915
EU Erasmus+	63,675	37,959
	<u>430,088</u>	<u>567,267</u>
<b>From Unrestricted Funds</b>		
Development Programme Salaries	54,462	67,201
Serve Funded Development Projects	19,008	-
Volunteering Programmes	139,677	83,567
Development Education	13,893	16,919
Fair Trade	3,352	-
	<u>230,392</u>	<u>167,687</u>
<b>Total Project Assistance</b>	<b>660,480</b>	<b>734,954</b>
<b>(Deficit) / Surplus Funds before Administration Expenditure</b>	<b>73,601</b>	<b>(91,618)</b>

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

**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
**YEAR ENDED 31ST JANUARY 2019**

	2019 €	2018 €
<b>Income</b>		
<b>Donations and Standing Orders</b>		
Serve	132,996	46,613
Fundraising Events	14,139	4,909
	<u>147,135</u>	<u>51,522</u>
<b>Volunteers Contribution</b>	105,352	83,653
<b>Flip Flop Friday</b>	3,747	3,227
<b>Development Appeal</b>		
Philippines	48	-
India	17,475	-
South Africa	49,722	29,226
Zambia	27,719	94,870
Haiti	3,887	-
	<u>98,851</u>	<u>124,096</u>
<b>Solidarity Gifts</b>		
Solidarity Gifts - Restricted	67	-
Philippines - Solidarity Gift	190	-
India - Solidarity Gift	96	-
	<u>353</u>	<u>-</u>
<b>Other Income</b>	1,288	29,696
<b>Irish Aid</b>	280,000	253,568
<b>Misean Cara</b>	-	-
<b>Third World Groups</b>	50,005	62,174
<b>EU Income</b>	-	-
<b>Redemptorists Ireland</b>	30,000	30,000
<b>Redemptorist International Solidarity</b>	17,350	5,400
<b>Total Income</b>	<u><u>734,081</u></u>	<u><u>643,336</u></u>

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

**DETAILED INCOME AND EXPENDITURE ACCOUNT  
YEAR ENDED 31ST JANUARY 2019**

	2019 €	2018 €
<b>Expenditure</b>		
<b>Volunteering Programme</b>		
Wages and salaries	49,245	60,644
Employers PRSI contributions	5,217	6,557
Overseas Programmes	75,603	61,214
Immersion Programme	104,151	92,564
Training	8,571	6,441
Recruitment and Promotion	1,041	1,697
	<u>243,828</u>	<u>229,117</u>
<b>Development Projects</b>		
Wages and salaries	49,245	60,644
Employer's PRSI contributions	5,217	6,557
Brazil	3,715	1,533
India	30,713	10,938
Philippines	34	33,974
Thailand	-	514
South Africa / Muvamba	7,433	7,357
Mozambique	133,561	93,445
Zimbabwe	147,416	163,670
Zambia	485	35,124
Haiti	755	7,307
Transfer to Serve NI Development Fund	-	17,050
Congo	20,000	11,715
Kenya	-	39,090
Burkina Faso	835	-
	<u>399,409</u>	<u>488,918</u>
<b>Development Education</b>		
Wages and Salaries	12,312	15,161
Employer's PRSI Contributions	1,304	1,639
Development Ed / Global Citizenship	278	119
	<u>13,894</u>	<u>16,919</u>
<b>Shared Advocacy</b>	<u>-</u>	<u>-</u>
<b>Global Citizenship</b>	<u>-</u>	<u>-</u>

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

**DETAILED INCOME AND EXPENDITURE ACCOUNT**  
**YEAR ENDED 31ST JANUARY 2019**

		2019 €	2018 €
<b>Fair Trade</b>			
Fair Trade	3,352		-
		3,352	-
<b>Administration</b>			
Admin Wage	12,311		15,161
Admin Prsi	1,304		1,639
Office Administration Expenses			
Rent payable	4,800	4,769	
Computer bureau costs	3,453	3,354	
Insurance	5,015	4,962	
Professional Fees	-	374	
Telephone	131	303	
Printing, Postage & Stationery	2,330	1,754	
Motor expenses	891	724	
Subscriptions	6,210	8,372	
Office Expenses	-	3,884	
	22,830	28,496	
Fundraising			
Fundraising Costs	4,472	1,274	
Printing and Promotion	1,364	3,795	
	5,836	5,069	
Capacity Building			
Direct Governance Costs	686	691	
Staff Training	1,529	569	
	2,215	1,260	
Audit	1,619	1,619	
Bank Charges	1,712	1,570	
Miscellaneous Administration Expenses	1,004	909	
	48,831	55,723	
Total Expenditure		709,314	790,677
Operating profit/(loss)		24,767	(147,341)

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

**CHARITABLE ACTIVITIES - IRISH AID  
FOR THE YEAR ENDED 31ST JANUARY 2019**

	Restricted Funds 2019	Unrestricted Funds 2019	Total Funds 2019	Total Funds 2018
	€	€	€	€
The grant from Irish Aid has been allocated to the following				
Irish Aid				
South Africa - Health	-	-	-	-
South Africa - OVC	-	-	-	-
South Africa - Skills Training	-	-	-	-
South Africa - Capacity Building	-	-	-	-
Mozambique - HIV / AIDS	-	-	-	-
Mozambique - TVET	90,149	-	90,149	74,310
Mozambique - Capacity Building	-	-	-	-
Zimbabwe - TVET	77,243	-	77,243	53,398
Zimbabwe - Capacity Building	-	-	-	52,932
Programme Quality	-	-	-	15,214
Programme Administration	12,900	-	12,900	15,214
Programme Support	13,200	-	13,200	14,500
Zambia - TVET	-	-	-	28,000
	<u>193,492</u>	<u>-</u>	<u>193,492</u>	<u>253,568</u>

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

Tapologo (South Africa)	-	-	-	-
Tsholofelo (South Africa)	-	-	-	-
Young Africa (Mozambique)	90,149	-	90,149	74,310
Young Africa (Zimbabwe)	77,243	-	77,243	106,330
Young Africa (Zambia)	-	-	-	28,000
Programme Quality	-	-	-	15,214
Programme Support	12,900	-	12,900	14,500
Programme Administration	13,200	-	13,200	15,214
	<u>193,492</u>	<u>-</u>	<u>193,492</u>	<u>253,568</u>

€86,508 of Irish Aid funds were unspent at 31/01/2019, as the Irish Aid sponsored project only commenced in August 2018.

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

**INCOME RESOURCES FROM GENERATED FUNDS**  
**FOR THE YEAR ENDED 31ST JANUARY 2019**

	Restricted Funds 2019	Unrestricted Funds 2019	Total Funds 2019	Total Funds 2018
	€	€	€	€
Restricted Income from Generated Funds				
Grants below represent income from groups and agencies and appeals				
Electric Aid	35,905	-	35,905	43,878
Galway County Council	600	-	600	-
COREAM	10,000	-	10,000	16,296
Eli Lilly	-	-	-	-
Congregation Jesus M	-	-	-	-
EU	-	-	-	-
TUI	1,500	-	1,500	-
Sharp	-	-	-	-
INTO	-	-	-	-
Edmund Rice Trust Fund	2,000	-	2,000	2,000
Solidarity Gifts	-	-	-	-
Development Appeal	94,963	-	94,963	124,096
	<u>144,968</u>	<u>-</u>	<u>144,968</u>	<u>186,270</u>

Grants noted above have been allocated to the following partners

Young Africa (Zimbabwe)	-	5,430	5,430	-
Kimpese Health Zone (Congo)	-	-	-	11,178
Caritas Brazil Capacity Building Programme	3,715	-	3,715	-
RIS Communication Project	10,000	-	10,000	10,000
Young Africa Mozambique Generator Project	-	-	-	13,000
Young Africa Mozambique Catering Project	8,026	-	8,026	-
Young Africa Mozambique TVET Project	4,100	13,115	17,215	-
Kerala & India Emergency Flood Programme	11,660	-	11,660	-
Kerala & India's Life Plus Programme	18,623	-	18,623	-
Association for People with Disabilities, India	-	-	-	-
Sumanhalli (India)	-	-	-	-
Muvamba Water for All Project, Mozambique	16,814	-	16,814	11,700
Mbanza Ngungu Health Programme for Congo	20,000	-	20,000	-
Jyothi Seva School for Blind, India	-	-	-	-
Tibiga Girls Education Programme, Burkina Faso	835	-	835	-
Iruma Education Project, Kenya	-	-	-	8,000
COREAM capacity building	-	-	-	6,296
Haiti Capacity Building Programme	755	-	755	-



**SERVE IN SOLIDARITY IRELAND**  
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Young Africa Capacity Building Programme	-	-	-	-
Tsholofelo Skills Training (South Africa)	4,622	-	4,622	2,000
Development Appeal Fund	109,872	464	110,336	124,096
Solidarity Gift Fund	-	-	-	-
	<u>209,022</u>	<u>19,009</u>	<u>228,031</u>	<u>186,270</u>

**SERVE IN SOLIDARITY IRELAND  
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**INCOME RESOURCES FROM GENERATED FUNDS  
FOR THE YEAR ENDED 31ST JANUARY 2019**

	Restricted Funds 2019	Unrestricted Funds 2019	Total Funds 2019	Total Funds 2018
	€	€	€	€
Charitable Activities - EU Erasmus +				
The grant of €90,551 received from the EU in late 2016, was augmented with €13,706 from Irish Aid funds and €10,000 Serve funds during the year ending January 31st 2019.				
The grant has been allocated as follows:				
Child Safeguarding Capacity Building, Young Africa	1,199	-	1,199	23,059
ICT Development, Young Africa	1,974	-	1,974	3,045
Monitoring and Evaluation Capacity Building, Young Africa	3,239	-	3,239	2,240
Administration and Finance Capacity Building, Young Africa	-	-	-	16,534
ToolKit Resource Development	1,050	-	1,050	-
Achieve Programme	15,375	-	15,375	-
Youth Work Programme	20,691	-	20,691	-
Bank Charges	269	-	269	17
Leadership and Management Programme	19,929	-	19,929	-
Other Expenditure	-	-	-	318
	<u>63,726</u>	<u>-</u>	<u>63,726</u>	<u>45,213</u>

There is a balance of €12,694 of the EU Erasmus + Grant Unspent at January 31st 2019.