

**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2017**

( A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

**COMPANY REGISTRATION NUMBER NI 073601**

**CHARITY REGISTRATION NUMBER NIC 100037**

**O'HARA SHEARER**  
**CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS**  
**547 FALLS ROAD**  
**BELFAST**  
**BT11 9AB**

**SERVE IN SOLIDARITY IRELAND**  
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**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2017**

**OFFICERS AND OTHER INFORMATION**

<b>Directors</b>	Diarmaid Ua Bruadair Noel Gerard Kehoe Leanne Kelly Gerard O'Connor Ronan Cunningham
<b>Chairperson</b>	Gerard O'Connor
<b>Secretary</b>	Diarmaid Ua Bruadair
<b>Chief Executive Officer</b>	Eileen Hoffer
<b>Youth Development Worker</b>	Christopher O'Donoghue
<b>Registered Office</b>	1 Clonard Gardens Belfast BT13 2RL
<b>Auditors</b>	O'Hara Shearer Chartered Accountants & Statutory Auditors 547 Falls Road Belfast, BT11 9AB
<b>Bankers</b>	Danske Bank Business Banking PO Box 183 Donegall Square West Belfast, BT1 6JS
<b>Company Registration Number</b>	NI 073601
<b>Charity Registration Number</b>	XT 167512
<b>Website</b>	<a href="http://www.serve.ie">www.serve.ie</a>
<b>Charity Commission for Northern Ireland Registration Number</b>	NIC 100037

## **SERVE IN SOLIDARITY IRELAND**

*(being a company limited by guarantee and not having a share capital)*

### **CHAIRPERSON'S STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2017**

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

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

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

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



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### CHAIRPERSON'S STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2017

2016 represented the eight year of operations for SERVE in the North of Ireland. Last year, in our annual report, we spoke about a new way of operating in the North of Ireland. SERVE in the North of Ireland is closely linked with SERVE in the Republic of Ireland. We closed our office in Botanic Avenue in Belfast, but appointed a designated Belfast based Youth Development Worker to liaise with schools in both the North of Ireland and the South of Ireland. This Belfast officer contributed in three distinct ways to the achievement of significant goals during 2016.

First, the Youth and Development Worker, was fundamental to the planning and implementation of two immersion programmes to Zambia and South Africa. These immersion programmes involved thirty eight young people. Second, this officer played a lead role in preparing a proposal to the EU focused on building the capacity of a SERVE partner called Young Africa. This EU funded initiative is instrumental in developing the capacity of Young Africa to deliver educational and technical and vocational opportunities for young people in Sub-Saharan Africa. Third, this officer played a key role in building the capacity of SERVE partners in the Philippines, in the area of Child Safeguarding.

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

The directors of SERVE In Solidarity in the North of Ireland have prepared a very detailed report with accompanying financial statements that offers a comprehensive oversight of 2016. SERVE NI, approved a capital grant of £15,875 in support of investment in the metalwork department of Young Africa's campus in Manga Beira, Mozambique. It also granted £5,000 to the dynamic Tapologo HIV/AIDS programme reaching vulnerable families in squatter camps in South Africa. It also helped Young Africa Zambia to commence by granting £4,209 towards the purchase of project vehicle. It supported capacity building initiatives in Mozambique and the Philippines to the sum £5,090. It also supported the construction of two schools in Tacloban in the Philippines,

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### CHAIRPERSON'S STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2017

through a monitoring process. £1320 was granted to the Jotha Seva programme for blind children in Bangalore, India. It supported the St. Bakita's youth programme in Zambia, to the tune of £14,171 through education and immersion initiatives.

Change takes time. Navigating the unexpected and dedicating the time and resources to effect change rarely follows a straight path. In small organisations, the energy to push new vision and new strategies, often means a diversion of resources, leading to 'slippage' and 'setbacks' in established patterns. Part of the change process, meant imagining a new way to engage with key 'SERVE' constituencies in the North of Ireland. SERVE has had to adopt to not having an office in Belfast. We have had to learn how to engage with our supporters with a more restricted administrative presence.

The Directors recognise that there was some slippage in our presence and fundraising targets in the North of Ireland during 2016, but are determined to reverse this situation in 2017 and 2018.

As SERVE enters its 15<sup>th</sup> year of volunteering programmes, I want to say a huge thank you to the entire SERVE volunteering family. It is heartening to see the appetite by schools in Ireland for international immersion programmes. The schools constituency is a growing and strong presence in the SERVE network. Thank you to all the teachers and students who participated in the SERVE immersion programmes during 2016. I want to thank in particular Colaiste Feirste Belfast, who so enthusiastically engaged in an immersion programme to Zambia.

I would like to thank each of the board members for their dedication and commitment. I would like to express my admiration and warm respect for the SERVE staff who display great energy. In particular, I thank, Eileen Hoffler, our new CEO, and Chris O'Donoghue, the Youth Development Worker, based in Belfast.

We are also indebted to our dedicated support base that supports SERVE through their generous donations. This solid support base of stakeholders is the backbone of the organisation. Our New Strategic Plan is ambitious. SERVE's focus on delivering tangible outcomes for young people and poor communities is as strong as ever. It is a privilege to be part of a movement dedicated to authentic solidarity in support of some of the poorest communities in the world.

John Gerard O'Connor  
Chairperson  
SERVE IN SOLIDARITY IRELAND





## **SERVE IN SOLIDARITY IRELAND**

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### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2017**

The directors present their report and the financial statements for the year ended 31<sup>st</sup> January 2017.

#### **1. STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### *Legal Status*

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

The organisation is also incorporated in the Republic of Ireland as a company limited by guaranteed not having a share capital. It is incorporated under the Companies Acts 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: 18154. This company has seven registered members. The number of members may be increased from time to time by vote of the said members. The directors of the company are appointed by the members.

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

##### *Board of Directors*

The directors who served the company during the year were as follows:

Gerard O'Connor  
Diarmaid Ua Bruadair  
Noel Gerard Kehoe

Ronan Cunningham  
Leanne Kelly

##### *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

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### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2017**

including finance, development, legal, missionary, youth and community, who bring to the Board significant professional and decision-making skills achieved in their respective fields, together with a broad range of experience and views. There are no emoluments paid to directors.

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

#### *Internal Controls*

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

1. SERVE has clear policies and procedures in place for the receipt, recording and control of donations received from private individuals and the other sectors;
2. Procedures and control systems are formally documented in a series of partnership and project agreements. Internal control reviews of partners are completed and documented as well as internal audits; The agreements and reviews are appraised on a bi-annual basis;
3. There is a formal organisational structure in place with clearly defined lines of responsibility, division of duties and delegation of authority;
4. A detailed budget is prepared annually which is in line with the strategic plan and approved by the Board. Actual results and service outcomes are compared regularly against budget and prior year to ensure alignment with budget, tight administration control and value for money;
5. A sub-committee focused on audit reports independently to the Board on all aspects of controls and risks;
6. The Board maintains a reserve policy that exceeds the minimum recommended for charities (three months reserves) to mitigate the increasing risks of the uncertain economy and to ensure sustainability of our services. Our actual reserves would not have been less than 6.9 months during 2016.

The board updated and approved its Governance Manual in May 2015.



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### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2017**

#### ***Decision Making and Management***

The directors are responsible for the implementation of the strategic plan, ensuring the organisation is effective in the delivery of its activities and accountable for the resources under its control. A new CEO was appointed and commenced work in February 2016 in the Republic of Ireland. This represents a change in SERVE's governance structure in the Republic of Ireland. 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. The CEO replaced the Belfast based Operations Manager as the key person with delegated responsibility for the day to day management of the Company.

#### ***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 applicable laws and regulations.

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').

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.



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#### ***Risk management***

The directors have responsibility for and are aware of the risks associated with the operating activities of SERVE. They are confident that adequate systems of internal control are in place and that these controls provide assurance against such risks.

The board updated SERVE's risk policy in May 2015 and the risk register in June 2016.

#### ***Transparency and Accountability***

The Directors of SERVE In Solidarity Ireland in the North of Ireland are satisfied that there are no incidence of fraud or gross financial management among its key partners. The Directors in Republic of Ireland reported similarly for the year ending January 31<sup>st</sup> 2017. SERVE partners are externally audited by registered in-country auditors; audit reports and management letters are examined by SERVE management and board members in line with our financial policy. It is the current opinion of our partner's independent auditors that their respective financial statements give a true and fair view of the state of affairs of each partner. SERVE also completes a number of internal audits each year. SERVE also reviews partner's financial policy and procedures, and holds independent discussions with partner's financial managers as part of routine monitoring and evaluation processes. Review of partners other donor's reports and audits provide further security regarding financial management procedures.

#### ***Networks and Consortia***

SERVE is committed to a strategic alliance with both 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 a also a member of the Coalition of Aid and Development Agencies in Northern Ireland (CADA).

## **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

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### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2017**

**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 five main objectives for 2016:**

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



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

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

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

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

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

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

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1. 12 of the 16 results are On Track, especially in the principle thematic areas related to the programme;
2. The SERVE Volunteer Programme continued to make a significant impact to the work of our SDP partners, and is increasing the number of school immersion programmes which helps achieve development education objectives of the SDP;
3. The TOVC Programme in South Africa improved the nutrition status of OVC living in extremely difficult conditions;
4. The trend of improved incomes and economic activity amongst TVET graduates in Zimbabwe, South Africa and Mozambique continued in 2016. The majority of graduates are young people, and increasingly come from hard to reach rural areas in Mozambique and Zimbabwe;
5. SERVE strengthened its policy framework across a range of issues including governance, fraud & whistleblowing, child protection and volunteering;
6. SERVE secured funding from the EU Erasmus+ programme to implement a comprehensive capacity building programme with Young Africa partners in 2017 and 2018.

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

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

The annual progress reports for each year of the SDP are available on the SERVE website [www.serve.ie](http://www.serve.ie) under the section *Our Work- SERVE Dev Programme 2012-2016*.

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



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**Objective 2: To develop a new Strategic Plan for SERVE for the period 2017-2021:**

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

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

Key Development Objectives	Key Operational Objectives
1. Increased employment, entrepreneurship and income for marginalised young people	1. Provide SERVE's partners with a growing range of support
2. Increased youth and community empowerment	2. Increase our global income, especially uncommitted income
3. Improved capacity and sustainability of partners	3. Expand our work in Development Education
4. Improved standard of primary education for vulnerable children	4. Strengthen our engagement with the Irish public
5. Improved access to basic services in vulnerable communities	5. Improve our profile through effective marketing and communications



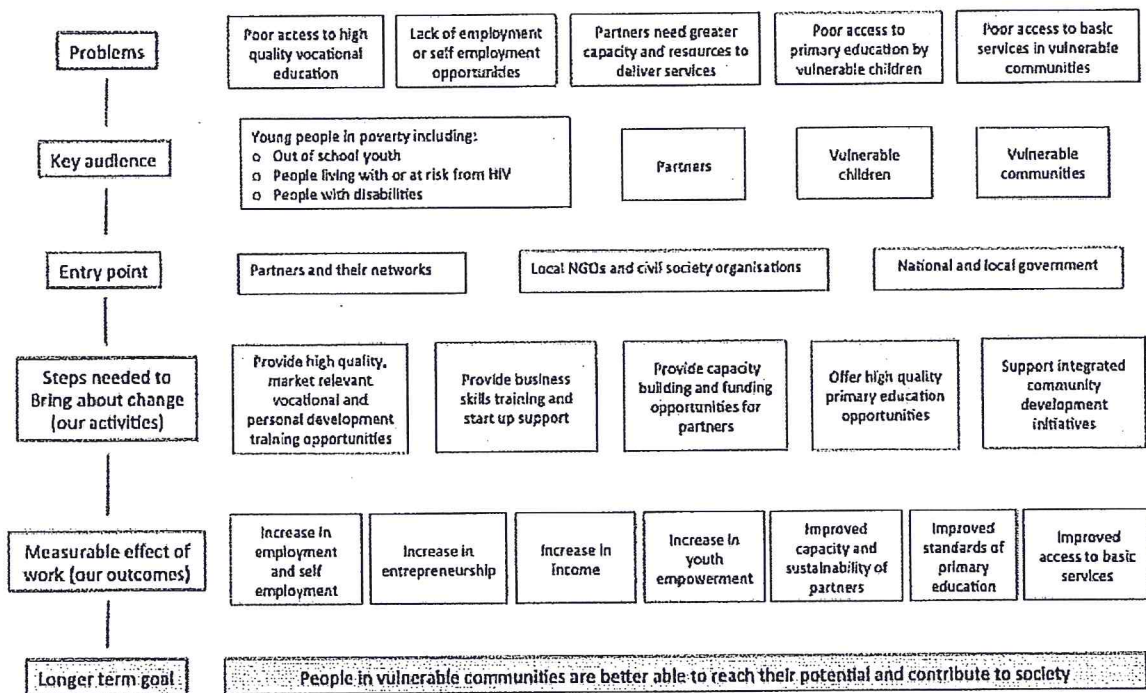
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As part of the Strategic Plan, a new Theory of Change was developed to guide our work.

*Figure 1: SERVE's Theory of Change, 2017-2021*



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

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

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### TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2017

**Objective 3: To strengthen and develop SERVE volunteering and immersion programmes;**

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

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

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

Evaluations of the 2016 SERVE Development Education Programme (DEP) by volunteers, showed a 90% "beneficial rating" (92% in 2014). Volunteers reported increased knowledge of the following topics- the meaning and role of the SDGs, the root causes of poverty, the work undertaken by Irish Aid, the challenges presented by HIV/AIDS and the role of TVET in development. Returned volunteers reported increased positive attitudes about the role of volunteering. Telling the story of the Volunteer to Build Capacity Programme is an effective way of capturing part of its impact. SERVE volunteers told their story through diary entries which are available on the SERVE website (<http://www.serve.ie/category/blog/>). SERVE has 3,626 followers on Face-Book and 1,398 on Twitter and has 8,415 visitors to the SERVE website.

SERVE placed a Long Term Volunteer with Young Africa Zimbabwe who is building capacity in the areas of marketing, PR and monitoring and evaluation.



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**Objective 4: To centralise SERVE operations in Cork and to form a new strategic alliance with Young Africa International:**

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

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

**Objective 5: To prioritise raising unrestricted funds:**

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

	31/01/17	31/01/16
Total Income (£)	45,215	68,669
Total Restricted Income (£)	29,340	23,156
Total Unrestricted Income (£)	15,875	45,513
Grant Income (£)	000	000
Voluntary Income (£)	45,215	68,669
From the Irish Public (£)	45,215	68,669
Unrestricted Reserves (£)	62,201	49,691

The detail behind the fall in income is outlined and analysed in Section 5, under the sub-heading, Income and Expenditure.

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The transitional nature of 2016 for SERVE, meant that SERVE NI did not seek funding from UK Trust Funds or from Dfid.

#### 4. OPERATIONAL SUMMARY

##### *Development Programme*

Expenditure on development programmes amounted to £47,067 (2015 £24,261). As in 2015, there was a strong focus on building the capacity of partners during 2016. £3,489 was committed to enhancing Child Safeguarding in partners in the Philippines. £1600 was expended on capacity building of governance and financial management in Young Africa in Mozambique and Zimbabwe. The following development projects were supported: Tapologo HIV/AIDS programme in South Africa £5,028; Thsolefelo Skills Training Programme South Africa, £775; Young Africa Beira, an investment of £15,875 to develop the Metal Work Department on the Manga Campus; £4,209 was allocated to Young Africa Zambia to help purchase a project vehicle; £14,171 was invested in supports to St. Bakita's Youth Development Programme in Zambia. SERVE NI also covered £600 of monitoring costs in overseeing the rebuilding of two schools in Tacloban, in the Philippines. These grants are components of larger grants to support partners meeting basic needs in vulnerable communities.

##### *Volunteer Programme*

Expenditure on the Volunteer Programme amounted to £343 (2015 £19,314) (2014 £19,314). The costs incurred included £300 in training costs and £43 on recruitment costs. The Volunteer to Build Capacity Programme which assigns groups of volunteers to South Africa, Mozambique, Zambia, India, and the Philippines for 4-6 weeks periods each summer. These volunteers work in a variety of sectors including education, childcare, house-building, healthcare and youth work. Since 2005, SERVE has placed a total of 1,117 volunteers with partners in the developing world.

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. In 2016, SERVE implemented 3 Volunteering Programmes, assigned 1 Long Term Volunteer, and implemented 2 immersion programme.



## SERVE IN SOLIDARITY IRELAND

*(being a company limited by guarantee and not having a share capital)*

### TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2017

#### *Development Education and Global Citizenship*

The closure of the SERVE office in Belfast, meant that for the first time in eight years, there was not an intern assigned to the SERVE Global Citizenship Programme.

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

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

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

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



## **SERVE IN SOLIDARITY IRELAND**

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### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2017**

works of NGOs. The board is committed to working to channel returned volunteer goodwill into SERVE Regional Groups.

The SERVE Focus On Newsletter is sent to almost 1,000 past volunteers and supporters and the read rate is above the industry average. Two Focus On Newsletters were circulated in 2016, focusing on TVET and Social Justice. Case studies are an effective way of telling the story of the SDP to the Irish public.

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

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

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

## SERVE IN SOLIDARITY IRELAND

*(being a company limited by guarantee and not having a share capital)*

### TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2017

#### *Fair Trade*

SERVE is an advocate of the perspective that trade is as important as aid. The SERVE volunteer network provides strategic business advice that helps build the capacity of our partners to find new markets. Flip flop Friday in 2016 achieved again the double dividend impact of supporting the income generation capacity of our Thai partners while also raising funds for SERVE. SERVE raised £2785 (£3756 2015) (2014 £2,924) for Flip Flop Friday (2013 £3799) in the North of Ireland. We remain convinced that this is a genuinely pro-poor initiative worthy of support.

#### *Fundraising*

The significant changes during 2016, highlighted in this report, had a negative impact on fundraising targets. The less visible presence in Belfast, due to the closure of the office, had a negative impact on fundraising performance. The directors plan during 2017 to reverse the fundraising setback in 2016.

## 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 29 which shows a deficit for the year amounted £(12,322) (2015 deficit£(31,838)).

SERVE is a registered charity in the North of Ireland (XT 16752). The overall decrease in SERVE Income in the North of Ireland during 2015 was 34%. This was due to the reduction in the number of volunteers from the North of Ireland assigned to the SERVE Volunteer to Build Capacity Programme, and a fall in donations from fundraising activities. Contributions from Volunteers fell by £13,467. The fall in general donations was £15,175. The fall in the Flip Flop Friday Appeal was £971. There were no applications made to the Third World Groups, resulting in a fall in this income stream of £5,000. These unfavourable income performances were offset by an increase in Development Appeal Income of £11,566 due to an immersion programme by a Belfast school.

Direct Charitable Expenditure was 98.5% (2015 99%) of total expenditure. The governance costs were 1.5% (2015 1.1%).



## SERVE IN SOLIDARITY IRELAND

*(being a company limited by guarantee and not having a share capital)*

### TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2017

The deficit of £(12,322) for the year referenced on pages 29 is largely due to the high level of Development Programme expenditure with grants of £15,875 and £3,489 spent on projects in Mozambique and the Philippines from income received in previous years.

#### *Reserves Policy*

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

There are reserves of £158,578 (2015 £170,900) at the year-end January 31<sup>st</sup> 2017 held in the North of Ireland. There are three important factors relevant to an analysis of these reserves: (1) £62,201 represents a prudent unrestricted reserve balance; (2) There is £5,959 that relates to long school development in Haiti; (3) The remaining reserves of £90,418 is made up of £18,088 relating to the Philippines; £6,917 related to Thailand; £14,767 relating to Mozambique; £11,910 relating to South Africa, £1022 relating to Brazil and India £16,715 and £25,963 relating to Zambia; Solidarity Gifts £9,986. There is a deficit in the Burkina Faso fund of £14,951, representing a sterling grant where the income was received in euros in the Republic of Ireland.

SERVE are committed to maintaining at a minimum £15,000 in unrestricted reserves in the North of Ireland. The minimum reserve will be increased proportionally if running costs increase. Amounts over and beyond the minimum amount will be carefully stewarded in the interests of the organisation and the beneficiaries we serve. Reserves will at all times be maintained in accordance with charity regulations and best practice. The unrestricted reserves of £62,201 at 31<sup>st</sup> January 2017 represents a 35% increase on the previous year. The combined reserves of SERVE between the North of Ireland and the South of Ireland are the equivalent of approximately 6.9 months of the running costs of the organisation.

## SERVE IN SOLIDARITY IRELAND

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### TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2017

#### *Grant Awarding Policy*

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

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

All funding grants are appraised through an assessment matrix. Project contracts are central to all grant allocations. There are stringent reporting requirements, monitoring and audit demands relevant to all grants awarded.

#### *Small company exemptions*

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006.

#### *Auditors*

The auditors, O'Hara Shearer, Chartered Accountants & Statutory Auditors, have expressed their willingness to continue in office and a resolution, will be proposed at the General Meeting in accordance with Section 485 of the Companies Act 2006.



## SERVE IN SOLIDARITY IRELAND

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### TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2017

#### 6. EVENTS SINCE THE YEAR END

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

#### 7. PLANS FOR FUTURE PERIODS

##### *Future Developments*

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

- 1.) To implement the Irish Aid sponsored transitional programme whilst securing Civil Society Funding from Irish Aid for future years;
- 2.) To successfully implement the EU+ Erasmus Programme;
- 3.) To strengthen and develop SERVE volunteering and immersion programmes with specific attention being given to recruitment from the North of Ireland;
- 4.) The elaboration of a detailed Fundraising Strategy focused on raising Unrestricted Funds, with an emphasis on sustainability;
- 5.) To review the Strategic Plan and Governance Structures;

On behalf of the Board

John Gerard O'Connor (Chairperson)

Diarmaid Ua Bruadair



**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2017**

**STATEMENT OF DIRECTORS RESPONSIBILITIES**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company Law requires the directors to prepare financial statements for each financial year. The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31st January 2017. The Trustees confirm that they comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies 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).

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 state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information of which the company's auditor is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the board:

  
**GERARD O'CONNOR**  
**DIRECTOR**

26th October 2017

**DATE**

**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2017**

**REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'**

We have audited the financial statements of Serve in Solidarity Ireland for the year ended 31st January 2017 which comprise the Statement of Financial Activities, Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102, applicable in the UK and Republic of Ireland.

This report is made solely to the company's members, as a body, in accordance with Section 495 and 496 of the Companies Act 2006. 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.

**Respective responsibilities of the directors and auditor**

As explained more fully in the statement of directors' responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practice Board's (APB's) Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

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

**Opinion on financial statements**

In our opinion the financial statements :

give a true and fair view of the state of the charitable company's affairs as at 31st January 2017 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;

have been properly prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);

have been properly prepared in accordance with the Charities Act (Northern Ireland) 2008; and

have been prepared in accordance with the requirements of the Companies Act 2006.



**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2017**

**REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'**

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

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

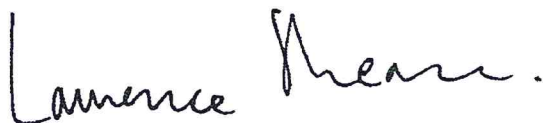
We have nothing to report in respect of the following matter where the Companies Act 2006 requires us to report to you if, in our opinion:

adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or

the financial statements are not in agreement with the accounting records and returns; or

certain disclosures of directors' remuneration specified by law are not made; or

we have not received all the information and explanations we require for our audit.



**LAWRENCE SHEARER F.C.A., Senior Statutory Auditor**  
**FOR AND ON BEHALF OF O'HARA SHEARER, Statutory Auditor**  
**O'HARA SHEARER**  
**CHARTERED ACCOUNTANTS**  
**AND STATUTORY AUDITORS**  
547 Falls Road  
Belfast  
BT11 9AB

**Dated:** 26th October 2017

**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2017**

**STATEMENT OF ACCOUNTING POLICIES**

**Accounting Convention and Basis of Accounting**

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

**Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, 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. No restatements were required.

**Income Recognition**

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

**Interest Receivable**

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

**Resources Expended**

All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category.

Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, and staff costs in these areas.

Costs of charitable activities include direct expenditure incurred through operational activities.

Governance costs represent the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity.

**Fixed Assets**

All tangible fixed assets are recorded at cost.



**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2017**

**STATEMENT OF ACCOUNTING POLICIES (Continued)**

**Depreciation**

Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:

Office equipment	20% residual value
Computer equipment	25% residual value
Motor vehicles	25% residual value

**Repairs and Renewals**

All repairs and renewals are written off as incurred

**Pension Costs**

The charity does not currently operate a pension scheme.

**Debtors and Prepayments**

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

**Creditors and Provisions**

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

**Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Foreign Currencies**

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2017**

**STATEMENT OF ACCOUNTING POLICIES (Continued)**

**Fund Accounting**

Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside by the trustees out of unrestricted funds for specific future purposes.

Restricted funds are those given for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**Reserves Policy**

Unrestricted funds are needed to provide funds which can be applied to specific projects to enable these projects to be undertaken at short notice and to cover the running costs of the Charity for a limited period, should there be a significant shortfall in projected income.

The Directors consider it prudent that unrestricted reserves should be sufficient to avoid the necessity of realising fixed assets held for the Charity's use and to cover six months unrestricted expenditure.



**SERVE IN SOLIDARITY IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST JANUARY 2017**

	NOTES	Unrestricted Funds £	Restricted Funds £	TOTAL 2017 £	TOTAL 2016 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	1	15,714	29,340	45,054	68,482
Income from investments	2	161	-	161	187
Income from charitable activities		-	-	-	-
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>15,875</b>	<b>29,340</b>	<b>45,215</b>	<b>68,669</b>
<b>EXPENDITURE ON:</b>					
Expenditure on raising funds	3	-	-	-	5,757
Expenditure on charitable activities	4	3,365	54,172	57,537	94,750
Other expenditure		-	-	-	-
Net gains/(losses) on investments		-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>		<b>3,365</b>	<b>54,172</b>	<b>57,537</b>	<b>100,507</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>12,510</b>	<b>(24,832)</b>	<b>(12,322)</b>	<b>(31,838)</b>
Transfers between funds		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>12,510</b>	<b>(24,832)</b>	<b>(12,322)</b>	<b>(31,838)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>49,691</b>	<b>121,209</b>	<b>170,900</b>	<b>202,738</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>62,201</b>	<b>96,377</b>	<b>158,578</b>	<b>170,900</b>

The Statement of Financial Activities includes all gains and losses in the year and therefore a  
Statement of Total Recognised Gains and Losses has not been prepared

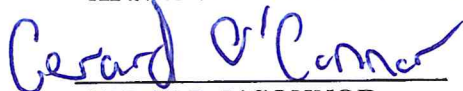
All of the above amounts relate to continuing activities

The accompanying accounting policies and the notes form part of these financial statements

**SERVE IN SOLIDARITY IRELAND**  
**BALANCE SHEET**  
**AS AT 31ST JANUARY 2017**

	NOTES	2017 £	2016 £
<b>FIXED ASSETS</b>			
Tangible assets	7	-	-
<b>CURRENT ASSETS</b>			
Debtors and prepayments		-	-
Cash at bank		159,420	171,742
Cash on deposit		-	-
Cash in hand		-	-
		<u>159,420</u>	<u>171,742</u>
<b>CURRENT LIABILITIES</b>			
Creditors and accruals		(842)	(842)
		<u>158,578</u>	<u>170,900</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			
		158,578	170,900
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		158,578	170,900
<b>ACCRUALS AND DEFERRED INCOME</b>			
		-	-
<b>TOTAL NET ASSETS/(LIABILITIES)</b>			
		<u>158,578</u>	<u>170,900</u>
<b>REPRESENTED BY:</b>			
<b>UNRESTRICTED INCOME FUNDS</b>	8	62,201	49,691
<b>RESTRICTED INCOME FUNDS</b>	9	96,377	121,209
		<u>158,578</u>	<u>170,900</u>

APPROVED BY THE DIRECTORS :



GERARD O'CONNOR  
DIRECTOR



DIARMAID Ua BRUADAIR  
DIRECTOR

DATE 19th October 2017

DATE 19th October 2017

The accompanying accounting policies and notes form part of these financial statements



**SERVE IN SOLIDARITY IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2017**

**1. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	2017 £	Unrestricted Funds £	Restricted Funds £	2016 £
Development Appeal	-	28,195	28,195	-	16,629	16,629
Third World Groups	-	-	-	-	5,000	5,000
Solidarity Gifts	-	1,145	1,145	-	1,527	1,527
Donations	10,659	-	10,659	25,833	-	25,833
Volunteer Contributions	2,270	-	2,270	15,737	-	15,737
Flip Flop Friday	2,785	-	2,785	3,756	-	3,756
	15,714	29,340	45,054	45,326	23,156	68,482

**2. INCOME FROM INVESTMENTS**

	Unrestricted Funds £	Restricted Funds £	2017 £	Unrestricted Funds £	Restricted Funds £	2016 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	161	-	161	187	-	187
	161	-	161	187	-	187

**3. EXPENDITURE ON RAISING FUNDS**

	Unrestricted Funds £	Restricted Funds £	2017 £	Unrestricted Funds £	Restricted Funds £	2016 £
Promotional and fundraising costs	-	-	-	5,757	-	5,757
	-	-	-	5,757	-	5,757

**4. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2017 £	Unrestricted Funds £	Restricted Funds £	2016 £
Development projects	-	47,067	47,067	505	24,261	24,766
Development and Volunteering programmes - administration costs	1,841	-	1,841	8,641	-	8,641
Belfast Street Outreach Programme	-	-	-	-	-	-
Programme for overseas volunteer expenses	343	-	343	52,111	-	52,111
Immersion Programme -support costs	-	1,364	1,364	-	-	-
Immersion Programme -salary costs	-	5,741	5,741	-	-	-
Development education programme	-	-	-	100	-	100
Global citizenship programme	-	-	-	5,325	-	5,325
(Profit)/loss on disposal of tangible fixed assets	-	-	-	1,016	-	1,016
Depreciation	-	-	-	703	-	703
<b>Governance costs</b>						
Membership, training and affiliation fees	283	-	283	1,135	-	1,135
Audit fees	842	-	842	841	-	841
Bank fees	56	-	56	112	-	112
	3,365	54,172	57,537	70,489	24,261	94,750

**SERVE IN SOLIDARITY IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2017**

<b>5. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR</b>	<b>2017</b>	<b>2016</b>
<b>This is stated after charging/(crediting)</b>	<b>£</b>	<b>£</b>
Auditors remuneration	842	841
Depreciation	-	703

**6. SALARY COSTS AND EMOLUMENTS**

Total staff costs were as follows:

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Wages and salaries	5,741	-
Social securities costs	-	-
Other pension costs	-	-
	5,741	-

**Trustees' remuneration and benefits**

There was no trustees' remuneration or other benefits for the year ended 31st January 2017. (2016: £Nil)

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31st January 2017. (2016: £Nil)



**SERVE IN SOLIDARITY IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2017**

**7. TANGIBLE FIXED ASSETS**

	Office Equipment £	Computer Equipment £	Motor Vehicles £	Total £
<b>COST</b>				
As at 1st February 2016	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31st January 2017	-	-	-	-
<b>DEPRECIATION</b>				
As at 1st February 2016	-	-	-	-
Charge for year	-	-	-	-
Eliminated on disposal	-	-	-	-
As at 31st January 2017	-	-	-	-
Net book value 2017	-	-	-	-
Net book value 2016	-	-	-	-

**SERVE IN SOLIDARITY IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2017**

<b>8. UNRESTRICTED INCOME FUNDS</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Balance at 1st February 2016	49,691	80,424
Net incoming/(outgoing) resources for the year	12,510	(30,733)
Balance at 31st January 2017	<u>62,201</u>	<u>49,691</u>

<b>9. RESTRICTED INCOME FUNDS</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Balance at 1st February 2016	121,209	122,314
Net incoming/(outgoing) resources for the year	(24,832)	(1,105)
Balance at 31st January 2017	<u>96,377</u>	<u>121,209</u>

**10. LEGAL STATUS**

Serve in Solidarity Ireland is a Company Limited by Guarantee. Each member has agreed to contribute £1 in the event of a compulsory winding up.

Serve in Solidarity Ireland is registered with The Charity Commission for Northern Ireland, Charity Number 100037. Date of registration 28th April 2014.

Serve in Solidarity Ireland is a recognised Charity within the definition of Section 360(3) Income and Corporation Taxes Act 1970 by the Commissioners of the Inland Revenue.