

**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2025**

**( 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**  
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**FOR THE YEAR ENDED 31ST JANUARY 2025**

**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>Company Secretary</b>	Diarmaid Ua Bruadair
<b>Programmes and Administration Manager</b>	Paula Quigley
<b>Development Programme Manager</b>	John McCarthy
<b>Registered Office</b>	<i>At the Offices of:</i> O'Hara Shearer Chartered Accountants & Statutory Auditors 547 Falls Road Belfast, BT11 9AB
<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 31ST JANUARY 2025

**“Education is not a way of escaping poverty; it is a way of fighting it.”**

— *Julius Nyerere*

This insight from African educator and statesman Julius Nyerere speaks powerfully to SERVE's mission and to the enduring relevance of education grounded in solidarity and social justice. For young people facing poverty, inequality and exclusion, access to meaningful technical and vocational education, combined with global citizenship and opportunity for action, is a critical pathway towards resilience, dignity and hope.

During the year ended 31 January 2025, SERVE in the North of Ireland continued to play an important role within the wider SERVE family. Through fundraising, volunteer engagement and advocacy, SERVE NI supported programmes that place young people at the centre of development efforts and contribute to long-term, sustainable change in communities across Southern and Eastern Africa.

The Directors' Report outlines progress across SERVE's core objectives, including the first year of the new Irish Aid funded *Skills for Youth Resilience Programme (2024–2026)* and continued engagement with the EU funded *Digital VET for Young Africans (D-VETYA)* project. These initiatives demonstrate the impact of investing in vocational skills, digital innovation and organisational capacity, enabling young people to strengthen their livelihoods and contribute positively to their communities.

SERVE NI also remained committed to global citizenship education and international volunteering as integral elements of SERVE's work. The Think Global Act Local programme continued to engage young people in critical reflection on rights, responsibilities and global development issues, while international volunteering initiatives provided opportunities for learning through solidarity and partnership. Since 2003, SERVE has placed more than 1,345 volunteers with partner organisations overseas, and the positive evaluations of the 2024 volunteering programmes affirm the continued value of this work.

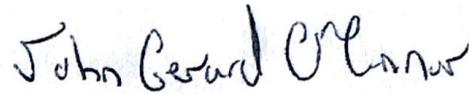
The financial environment for charities in the North of Ireland remains challenging. Income declined during the year, reflecting broader pressures on voluntary giving. However, SERVE NI continues to steward its resources prudently, maintaining a strong reserves position and ensuring that funds raised are directed towards high-quality, well-governed programmes. The Directors provide a detailed and transparent account of income, expenditure and reserves in their report, which offers reassurance regarding the organisation's sustainability and financial oversight.

I would like to express my sincere thanks to the SERVE NI Board members for their dedication and commitment, and to the volunteers and supporters in the North of Ireland whose generosity and engagement are vital to SERVE's work. I also wish to acknowledge the professionalism and commitment of the SERVE staff team, whose expertise and values underpin the organisation's effectiveness at home and overseas.

SERVE NI is proud to be part of an organisation that believes deeply in the potential of young people and in the power of education to drive lasting change. As SERVE continues to implement its Strategic Plan 2024–2028, the contribution of the North of Ireland — through fundraising, advocacy and engagement — remains both meaningful and necessary.

I thank all who support SERVE's mission and look forward with confidence and determination to the year ahead.

**John Gerard O'Connor**  
Chairperson  
SERVE IN SOLIDARITY IRELAND

A handwritten signature in black ink that reads "John Gerard O'Connor". The signature is written in a cursive style with a large initial 'J' and 'O'.

## **SERVE IN SOLIDARITY IRELAND**

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### **DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2025**

The directors present their report and the financial statements for the year ended 31<sup>st</sup> January 2025.

#### **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. The Registered Charity Number is 20069094. This company has ten 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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### **DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2025**

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 2024.

#### *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 from other sources.
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 fifteen months during 2024.

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### **DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2025**

#### ***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 SERVE directors in the Republic of Ireland delegate significant responsibility to the Programmes and Administration Manager, and the Development Programme Manager. Both, the Programmes and Administration Manager, and the Development Programme Manager, report directly to the Board. There are clear distinctions between the roles of the Board and the Programmes and Development Manager, 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 Programmes Manager, and the Development Manager, are outlined in the Organisation's Governance Manual. The Programmes and Administration Manager is the key person with delegated responsibility for the day-to-day management of the Company in the North of Ireland.

#### ***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

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- **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.**

#### ***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 the risk register in July 2024.**

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

**The Directors of SERVE In Solidarity Ireland, in the North of Ireland, are satisfied, that there are no incidences of fraud or gross financial management among its key partners. The Directors in the Republic of Ireland reported similarly for the year ending January 31<sup>st</sup>, 2025. SERVE's partners are externally audited by registered in-country auditors; audit reports and management letters are examined by SERVE's 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 annual financial monitoring visits to international partners. 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 Young Africa International. Strategic partnership with international partners and organisations is seen as a key vehicle for SERVE's macro level engagement and international advocacy. SERVE NI benefits from SERVE's membership and partnership with Comhlamh and Dochas and IDEA.**

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### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2025

#### 2. OBJECTIVES OF THE CHARITY

**SERVE is a development and volunteering organisation committed to tackling poverty in the developing world. 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. Since inception, SERVE has supported initiatives in Southern Africa, Southeast Asia and South America. Our development programmes have a strong focus on helping young people gain employment or start and develop their businesses, offering high-quality and holistic vocational and educational learning opportunities.**

**SERVE's vision is of a world where every young person has opportunity to realise their potential and contribute to positive and sustainable change in their societies. A world where fairness, equality and a belief in shared humanity prevail.**

#### **SERVE'S Values:**

- **Solidarity-** We stand in support of all those we work with, united in our concern on issues of social justice and equality.
- **Commitment-** We are committed to working through partnership; to collaborating with our partners in good times and bad, in a spirit of mutual respect and responsibility, shared values and local ownership. We are committed to young people, to allowing their voices to guide our work, and to doing whatever we can to help them thrive.
- **Youth Potential-** We believe in the limitless potential of young people and choose to focus on them as they key to a brighter future for their communities and our world. We value empowerment, collaboration, innovation and creativity in response to their needs.
- **Accountability-** We hold ourselves and one another responsible for ensuring that we deliver impact, and that our work is underpinned by transparency, integrity and learning.
- **Respect-** We value the equal dignity and worth of all people, rooted in our shared humanity. We are grounded, authentic and true to ourselves.

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### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2025

#### 3. REVIEW OF THE ACTIVITIES OF THE CHARITY

The Directors set five main objectives for the year ending 31<sup>st</sup> January 2025:

1. **Objective 1: To successfully implement Year 1 of the Irish Aid funded Skills for Youth Resilience Programme (SYRP) 2024–2026.**

The Directors report on the results for the period 1 July 2024 to 30 June 2025, representing Year 1 of the three-year Irish Aid funded Skills for Youth Resilience Programme (SYRP) 2024–2026, implemented in Zimbabwe and Mozambique. While SERVE's financial year ends on 31 January 2025, the SYRP programme year runs from July to June.

The programme is implemented in partnership with Young Africa Zimbabwe (YAZ) in the peri-urban communities of Chitungwiza and Epworth and through Outreach Training in underserved areas of Zimbabwe; Young Africa Mozambique (YAM) in the peri-urban community of Manga and the rural community of Dondo; and Young Africa Hub (YAH), based in Zimbabwe, which provides oversight, quality assurance and organisational strengthening support across the Young Africa network.

The programme goal is to strengthen the economic and emotional resilience of marginalised young people, with activities structured around three core pillars: (i) Skills for Economic Resilience; (ii) Skills for Emotional Resilience; and (iii) Organisational Resilience.

The key outputs and results achieved during Year 1 include:

- 3,097 direct beneficiaries reached, including 3,053 young people (M:51% / F:49%) and 44 adult farmers (M:23% / F:77%), exceeding the Year 1 target of 2,270 beneficiaries;
- 57% of graduates engaged in income-generating economic activity, with 70% reporting that their work is linked to the skills acquired through Young Africa training;
- 57% of graduates earning a regular monthly income, compared with a baseline of 40%, with approximately 45% of graduates reporting economic independence;
- 31% of graduates reporting savings to support economic resilience, exceeding the Year 1 target of 25%;
- 74% of graduates reporting greater agency over their future, including improved confidence and goal-setting;
- 61% of graduates reporting improved knowledge and actions relating to Sexual and Reproductive Health Rights, an increase from a baseline of 35%;
- Six strategic investments completed in training infrastructure and equipment, improving the quality and relevance of vocational training;
- 134 marginalised young

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people (M:48% / F:52%) awarded scholarships in Mozambique, improving access to training for those from the poorest households; • 169 young people (M:38% / F:62%) completing Outreach Training programmes in peri-urban Bulawayo, Zimbabwe; • 44 adult farmers in Dondo, Mozambique completing Climate Resilience Training focused on climate-smart agricultural practices; • Four community-based climate change awareness and action initiatives implemented in partnership with local authorities and communities; • Key organisational capacity building activities completed, including internal audit processes and disability-focused capacity strengthening at Young Africa Zimbabwe.

Despite challenging economic conditions in both countries, Year 1 results demonstrate positive progress towards strengthening youth resilience, improving employability and income outcomes, and enhancing the organisational capacity of programme partners.

**Objective 2: To successfully implement Year 2 of the EU-funded D-VETYA project focused on delivering digital vocational education and training opportunities for disadvantaged young people across Southern and Eastern Africa.**

During the year under review, SERVE continued its role as a core beneficiary in the EU funded Digital Vocational Education and Training for Young Africans (D-VETYA) project. The project was delivered in partnership with Young Africa International, Young Africa Zimbabwe, Young Africa Mozambique and European technical partners, with the overall objective of improving access to inclusive, high-quality digital VET for marginalised young people across sub-Saharan Africa.

Significant progress was made during Year 2 in the development and rollout of Young Africa's digital learning ecosystem. A robust, mobile-friendly and multilingual eLearning Platform was developed and made available to young people across the Young Africa network. By the end of the project period, 5,361 young people were registered on the platform, with users drawn primarily from Mozambique, Zimbabwe and Zambia, alongside additional uptake in several other African countries. Six fully digitalised vocational courses were available on the platform, with a further eight courses at an advanced stage of completion and scheduled for release following the project period.

The project also delivered the Young Africa Post Graduate Service Toolbox (PGST), an innovative digital platform designed to support graduates' transition into employment, self-employment and further opportunities. The PGST enables graduates to develop profiles, access career guidance resources, connect with employers and mentors, and explore microcredit and financial literacy supports. Both the eLearning Platform and the PGST were integrated with Young Africa's monitoring, evaluation and learning systems, strengthening the organisation's capacity to track outcomes and continuously improve programme quality.

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**Institutional capacity building was a core component of Year 2 delivery. Twenty-nine Young Africa staff and trainers, alongside trainers from external VET organisations, were trained in the use of digital learning tools, curriculum adaptation and online delivery methodologies. The project also supported extensive dissemination and knowledge-sharing activities, engaging with VET organisations, Erasmus+ National Focal Points, EU Delegations and Members of the European Parliament, and positioning Young Africa as a leader in digital VET within the non-formal education sector.**

**An external evaluation completed during the year confirmed the relevance, innovation and strong potential impact of the D-VETYA project. While some elements, including full course upload and wider formal partnerships, were only partially achieved within the project timeframe due to the scale and complexity of curriculum adaptation and technical development, the project has laid a strong foundation for long-term impact. The digital platforms developed through D-VETYA are expected to significantly expand access to vocational training, strengthen digital skills and improve employability outcomes for young people across the region in the years ahead.**

**Objective 3: To empower and enable young people at home and overseas to understand their rights and to critically engage with global development issues.**

**During the year under review, SERVE delivered its Global Citizenship Education (GCE) and volunteering programmes with a strong focus on empowering young people in Ireland and overseas to understand their rights, strengthen their agency and critically engage with global development challenges. Central to this work was the Think Global Act Local (TGAL) programme, supported by Irish Aid, which combined structured education, experiential learning, volunteering and community action.**

**The TGAL programme successfully supported participants to deepen their understanding of global justice, solidarity and partnership, and to translate learning into practical action. Forty-six participants were directly engaged through a combination of in-person workshops, online learning, mentoring, creative expression and overseas and local engagement, with an estimated 710 people reached indirectly through community action projects, volunteering activities and peer engagement. Independent monitoring showed significant increases in participants' knowledge of global citizenship issues, confidence in discussing these issues and willingness to take action, with 94% of participants reporting high or very high levels of GCE knowledge by the end of the programme.**

**Programme activities included full-day in-person GCE workshops, online guest facilitator sessions featuring voices from the Global South, North-South exchange events, and creative methodologies such as collective action through artistic expression. Participants were supported to critically explore issues including inequality, climate justice, human rights, gender equality and ethical volunteering, and to reflect on the**

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### DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2025

links between local and global contexts. A strong emphasis was placed on rights, responsibilities, safeguarding, ethical communication and self-care. A key outcome of the programme was the completion of community action projects by participants, enabling them to apply their learning within their own communities in a sustainable and meaningful way. Participants engaged in a range of actions including local volunteering, awareness-raising activities and creative initiatives linked to the Sustainable Development Goals. Many participants continued their engagement beyond the formal programme period, demonstrating the programme's contribution to longer-term civic participation and global citizenship.

Through these activities, SERVE strengthened young people's capacity to critically engage with global development issues, fostered informed and active global citizenship, and reinforced the organisation's commitment to linking education, volunteering and action in pursuit of social justice.

**Objective 4: To prioritize sustainability at all levels of SERVE.**

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

	31/01/25	31/01/24
Total Income (£)	25,584	35,368
Total Restricted Income (£)	20,000	20,000
Total Unrestricted Income (£)	5,584	15,368
Grant Income (£)	000	000
Voluntary Income (£)	25,584	35,368
From the Public (£)	25,584	35,368
Unrestricted Reserves (£)	102,664	98,606

**Objective 5: To strengthen SERVE's effectiveness, accountability and youth-focus, ensuring the necessary skills, capabilities and quality programmes to deliver its strategy.**

SERVE continued to strengthen its organisational effectiveness and accountability through ongoing investment in governance, systems, policies and staff capacity. The Board maintained oversight of strategic implementation, risk management and compliance, while management focused on embedding learning from evaluations, audits and reviews into organisational practice.

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A strong emphasis was placed on maintaining a clear youth focus across all areas of work, ensuring that programmes remain relevant, inclusive and responsive to the needs and aspirations of young people. This included investing in staff skills and capabilities, strengthening monitoring, evaluation and learning systems, and ensuring high standards of programme quality and safeguarding. These efforts support the effective delivery of SERVE's Strategic Plan 2024–2028.

#### 4. OPERATIONAL SUMMARY

##### *Development Programme*

Expenditure on development programmes amounted to £45,452 (2023 £28,587). Grants were allocated to the Association of People with Disabilities (APD), Bangalore, India £13,847; Cebu Development, Philippines, £20,000; Mazabuka Education projects, Zambia, £9,579; Beira TVET, Mozambique, £982; Muvamba Water, Moambique £1,044.

##### *Volunteer Programme*

There was an allocation of £4,580 to international volunteering by SERVE NI during 2024. Since 2003 SERVE has placed a total of 1,345 volunteers with partners in the developing world. The 2024 volunteering projects were very positively evaluated at a return-volunteer conference weekend in Roscarbery, Cork. The SERVE Think Global Act Local programme was implemented in conjunction with the international volunteering programme.

SERVE also funded during 2024 an international volunteer working as a Monitoring and Evaluation Officer in Zimbabwe.

##### *Global Citizenship Education*

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

During 2024 the SERVE Think Global Act Local was again successfully rolled out engaging forty-six young adults in a programme delivered principally at the SERVE campus in Scala, Cork, with some modules delivered through digital platforms.

##### *Fair Trade*

Flip Flop Friday (FFF) in Belfast raised £3,510 during 2024.

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### **DIRECTOR'S REPORT FOR THE YEAR ENDED 31<sup>ST</sup> JANUARY 2025**

#### ***Fundraising***

The directors will continue during 2025 to apply strategies that generate new fundraising income streams.

## **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 deficit for the year amounting to £-25,705 (2024 Surplus of £5,419).

SERVE is a registered charity in the North of Ireland (XT 16752). SERVE Income in 2024 fell by £9,784 in the North of Ireland.

Direct Charitable Expenditure was 99% (2023 99%). Governance costs and the costs of raising funds in total were less than 1%.

#### ***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 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 carefully reviews the amount required to be held for emergencies and to cover running costs.

There are reserves of £205,590 (2024 £231,295) at the year-end January 31<sup>st</sup>, 2025 on hold in the North of Ireland. There are three important factors relevant to an analysis of these reserves: (1) £102,926 represents a prudent unrestricted reserve balance; (2) There is £9,166 that relates to long school development in Haiti; (3) The remaining reserves of £93,498 is made up of £13,468 relating to the Philippines; £1,907 related to Thailand; £14,607 relating to South Africa, £1,022 relating to Brazil; Solidarity Fund £40,989, Zimbabwe £1,505, and Ukraine £20,000.

SERVE is committed to maintaining at a minimum £15,000 in unrestricted reserves in

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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 £102,926 (2024 £98,606) on 31<sup>st</sup> January 2025 represents a 4% 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 15 months (2024 15 months) of the running costs of the organisation.

#### 6. EVENTS SINCE THE YEAR END

In the opinion of the Directors the challenges posed by climate justice and the appropriateness of international flights in the context of climate fragility pose a challenge to the highly regarded SERVE international volunteering programmes. The Directors will continue to study issues pertaining to climate change. There have been no post balance sheet adjustments made to the financial statements.

#### 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 2025 is based on five key objectives:

1. To successfully implement Year 2 of the 3 Year Irish Aid funded 'Skills for Youth Resilience Programme' 2024-2026.
2. To successfully implement Year 3 of the EU D-VETYA funded project focused on delivering Digital VET opportunities for disadvantaged young people across southern and eastern Africa.
3. To empower and enable Young People at home and overseas to understand their rights and to critically engage with Global Development Issues.
4. To prioritize sustainability at all levels of SERVE.
5. To review SERVE's organisational structure and progress towards accomplishment of strategic goals.

**On behalf of the Board**

**John Gerard O'Connor (Chairperson)**

*John Gerard O'Connor*

**Diarmaid Ua Bruadair**

*Diarmaid Ua Bruadair*

**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2025**

**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 2025. 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:

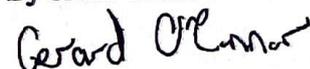
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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**

12th January 2026

**DATE**

**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2025**

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

**Opinion**

We have audited the financial statements of Serve in Solidarity Ireland (the 'charity') for the year ended 31 January 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 January 2025 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 (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC'S Ethical Standard, 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 the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity'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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and 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**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2025**

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

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

In the light of the knowledge and understanding of the Trustees and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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

- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, 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 trustees are responsible for assessing the charity'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 trustees either intend 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 (UK) 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.



**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:** 12th January 2026

**SERVE IN SOLIDARITY IRELAND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2025**

**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.

**Going Concern**

At the time of approving the financial statements, the trustees' have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the financial statements.

**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 2025**

**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 2025**

**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 2025**

	NOTES	Unrestricted Funds £	Restricted Funds £	TOTAL 2025 £	TOTAL 2024 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	1	5,584	20,000	25,584	35,368
Income from investments	2	-	-	-	-
Income from charitable activities		-	-	-	-
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>5,584</b>	<b>20,000</b>	<b>25,584</b>	<b>35,368</b>
<b>EXPENDITURE ON:</b>					
Expenditure on raising funds	3	-	-	-	-
Expenditure on charitable activities	4	1,264	50,025	51,289	29,949
Other expenditure		-	-	-	-
Net gains/(losses) on investments		-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>		<b>1,264</b>	<b>50,025</b>	<b>51,289</b>	<b>29,949</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>4,320</b>	<b>(30,025)</b>	<b>(25,705)</b>	<b>5,419</b>
Transfers between funds		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>4,320</b>	<b>(30,025)</b>	<b>(25,705)</b>	<b>5,419</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>TOTAL FUNDS BROUGHT FORWARD</b>	8	<b>98,606</b>	<b>132,689</b>	<b>231,295</b>	<b>225,876</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>102,926</b>	<b>102,664</b>	<b>205,590</b>	<b>231,295</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 2025**

	NOTES	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible assets	7	-	-
<b>CURRENT ASSETS</b>			
Debtors and prepayments		-	-
Cash at bank		207,750	233,323
Cash on deposit		-	-
Cash in hand		-	-
		207,750	233,323
<b>CURRENT LIABILITIES</b>			
Creditors and accruals		(2,160)	(2,028)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		205,590	231,295
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		205,590	231,295
<b>ACCRUALS AND DEFERRED INCOME</b>		-	-
<b>TOTAL NET ASSETS/(LIABILITIES)</b>		205,590	231,295
<b>REPRESENTED BY:</b>			
<b>UNRESTRICTED INCOME FUNDS</b>	10	102,926	98,606
<b>RESTRICTED INCOME FUNDS</b>	11	102,664	132,689
		205,590	231,295

**APPROVED BY THE DIRECTORS :**

*Gerard O'Connor*  


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

*Diarmaid Ua Bruadair*  


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**DIARMAID Ua BRUADAIR**  
**DIRECTOR**

**DATE** 12th January 2026

**DATE** 12th January 2026

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

**SERVE IN SOLIDARITY IRELAND**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31ST JANUARY 2025**

	NOTES	2025 £	2024 £
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>			
Cash generated from operations	7	(25,573)	6,499
Net cash inflow/(outflow) from operating activities		<u>(25,573)</u>	<u>6,499</u>
<b>Investing activities</b>			
Investment income		-	-
Purchase of tangible fixed assets		-	-
Acquisition of investments		-	-
Disposal of investments		-	-
Disposal of tangible fixed assets		-	-
Net cash from investing activities		<u>-</u>	<u>-</u>
Increase/(decrease) in cash and cash equivalents in the year		(25,573)	6,499
Cash and cash equivalents at the beginning of the year		233,323	226,824
Cash and cash equivalents at the end of the year		<u>207,750</u>	<u>233,323</u>
Relating to:			
Cash at bank and in hand		<u>207,750</u>	<u>233,323</u>

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 2025**

**1. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	2025 £	Unrestricted Funds £	Restricted Funds £	2024 £
Development Appeal	-	20,000	20,000	-	20,000	20,000
Third World Groups	-	-	-	-	-	-
Solidarity Gifts	105	-	105	-	-	-
Donations	1,969	-	1,969	12,708	-	12,708
Volunteer Contributions	-	-	-	-	-	-
Flip Flop Friday	3,510	-	3,510	2,660	-	2,660
	<b>5,584</b>	<b>20,000</b>	<b>25,584</b>	<b>15,368</b>	<b>20,000</b>	<b>35,368</b>

**2. INCOME FROM INVESTMENTS**

	Unrestricted Funds £	Restricted Funds £	2025 £	Unrestricted Funds £	Restricted Funds £	2024 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	-	-	-	-	-	-
	-	-	-	-	-	-

**3. EXPENDITURE ON RAISING FUNDS**

	Unrestricted Funds £	Restricted Funds £	2025 £	Unrestricted Funds £	Restricted Funds £	2024 £
Promotional and fundraising costs	-	-	-	-	-	-
	-	-	-	-	-	-

**4. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2025 £	Unrestricted Funds £	Restricted Funds £	2024 £
Development projects	-	-	-	-	-	-
Development and Volunteering programmes - administration costs	-	4,580	4,580	-	-	-
Belfast Street Outreach Programme	-	-	-	-	-	-
Programme for overseas volunteer expenses	-	-	-	-	-	-
South Africa-Tsholefelo youth skills development - salary costs	-	-	-	-	-	-
South Africa-Tsholefelo youth skills development - support costs	-	-	-	-	5,294	5,294
Zambia-St Bakita's youth development - salary costs	-	-	-	-	-	-
Zambia-St Bakita's youth development - support costs	-	9,579	9,579	-	-	-
Democratic Republic of Congo - Health Infrastructure	-	-	-	-	-	-
India - development projects	-	13,847	13,847	-	3,293	3,293
India - Association of People with Disabilities	-	-	-	-	-	-
Philippines - Capacity Building Programme	-	20,000	20,000	-	20,000	20,000
Zimbabwe - Young Africa Youth Skills Training	-	-	-	-	-	-
Mozambique- Beira development project costs	-	982	982	-	-	-
Mozambique- Muvamba development project costs	-	1,044	1,044	-	-	-
Mozambique- capital equipment programme	-	-	-	-	-	-
Immersion Programme -support costs	-	-	-	-	-	-
(Profit)/loss on disposal of tangible fixed assets	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
<b>Governance costs</b>						
Membership, training and affiliation fees	216	-	216	198	-	198
IT and computer costs	-	-	-	-	-	-
Audit fees	973	-	973	1,080	-	1,080
Bank fees	75	(7)	68	64	20	84
	<b>1,264</b>	<b>50,025</b>	<b>51,289</b>	<b>1,342</b>	<b>28,607</b>	<b>29,949</b>

**SERVE IN SOLIDARITY IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2025**

<b>5. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR</b>	<b>2025</b>	<b>2024</b>
<b>This is stated after charging/(crediting)</b>	<b>£</b>	<b>£</b>
Auditors remuneration	973	1,080
Depreciation	-	-
	<hr/>	<hr/>

<b>6. SALARY COSTS AND EMOLUMENTS</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Total staff costs were as follows:</b>		
Wages and salaries	-	-
Social security costs	-	-
Other pension costs	-	-
	<hr/>	<hr/>
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**Trustees' remuneration and benefits**

There was no trustees' remuneration or other benefits for the year ended 31st January 2025. (2024: £Nil)

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31st January 2025. (2024: £Nil)

**7. RECONCILIATION OF OPERATING PROFIT TO NET CASH FLOW FROM OPERATING ACTIVITIES FROM OPERATING ACTIVITIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Operating Surplus/(Deficit) for the year	(25,705)	5,419
Depreciation	-	-
Movement in debtors	-	-
Movement in creditors	132	1,080
Gain on investments	-	-
(Profit)/Loss on disposal of Fixed Assets	-	-
Investment income	-	-
	<hr/>	<hr/>
<b>Net cash inflow/(outflow) from operating activities</b>	<b>(25,573)</b>	<b>6,499</b>
	<hr/>	<hr/>

**SERVE IN SOLIDARITY IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2025**

**8. TANGIBLE FIXED ASSETS**

	Office Equipment £	Computer Equipment £	Motor Vehicles £	Total £
<b>COST</b>				
As at 1st February 2024	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31st January 2025	-	-	-	-
<b>DEPRECIATION</b>				
As at 1st February 2024	-	-	-	-
Charge for year	-	-	-	-
Eliminated on disposal	-	-	-	-
As at 31st January 2025	-	-	-	-
Net book value 2025	-	-	-	-
Net book value 2024	-	-	-	-

**9. FUND BALANCES**

	Opening Balance £	Income £	Expenditure £	Transfer Between Funds £	Closing Balance 2025 £	Closing Balance 2024 £
<b>Unrestricted funds</b>	98,606	5,584	(1,264)	-	102,926	98,606
<b>Restricted funds:</b>						
Solidarity Fund	40,989	-	-	-	40,989	40,989
Thailand Project	6,917	-	(5,010)	-	1,907	6,917
Brazil Project	1,022	-	-	-	1,022	1,022
Phillipines Appeal	18,068	20,000	(24,600)	-	13,468	18,068
India Project	8,838	-	(8,838)	-	-	8,838
Beira Project	981	-	(981)	-	-	981
Congo Project	-	-	-	-	-	-
South Africa Appeal	15,631	-	(1,024)	-	14,607	15,631
Tibiga Project	(7)	-	7	-	-	(7)
Zambia Project	9,579	-	(9,579)	-	-	9,579
Zimbabwe Project	1,505	-	-	-	1,505	1,505
Ukraine Project	20,000	-	-	-	20,000	20,000
Haiti project	9,166	-	-	-	9,166	9,166
	132,689	20,000	(50,025)	-	102,664	132,689

**SERVE IN SOLIDARITY IRELAND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST JANUARY 2025**

<b>10. UNRESTRICTED INCOME FUNDS</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Balance at 1st February 2024	98,606	84,580
Net incoming/(outgoing) resources for the year	4,320	14,026
Transfers between funds	-	-
	<hr/>	<hr/>
Balance at 31st January 2025	<u>102,926</u>	<u>98,606</u>

<b>11. RESTRICTED INCOME FUNDS</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Balance at 1st February 2024	132,689	141,296
Net incoming/(outgoing) resources for the year	(30,025)	(8,607)
Transfers between funds	-	-
	<hr/>	<hr/>
Balance at 31st January 2025	<u>102,664</u>	<u>132,689</u>

**12. 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.